

STATEMENT

ON

THE PRESENT

TIMBER AND DEAL

Trade,

AS

REGARDS EUROPE

AND THE

BRITISH AMERICAN COLONIES,

RESTING

ON PLAIN AND UNDENIABLE FACTS.

ORIGINAL.

LONDON:

1821.

MY LORD,

HAVING had the honor of addressing your Lordship on the present corn laws, I hope that my apology for intruding again, though on a different subject, will be accepted by your Lordship.

In tendering the annexed Statement, on the present timber and deal trade, for perusal, I have but one view, namely, that this important subject might be considered in all its true bearings, and upon them alone, and not on mere individual assertions, a conclusion come to. In whatever way I might have been formerly interested in that trade, here and abroad, I can assure your Lordship that having no interest whatever in that trade at present, no private motives can be ascribed to me, as to have been influenced one way or other, in drawing up that Statement; and I therefore flatter myself that it will deserve so much more attention, and perhaps be found a proper object of being laid before the committees now investigating that subject.

Knowing the great value of time to your Lordship as well as to all persons connected with Government, I lament the length to which that Statement has grown, and which perhaps may make it less an object for consideration on that account alone, than would otherwise be the case. I must, however, assure your Lordship, that the manifold interests involved in that question, and owing to this language being foreign to me, (for which I trust sufficient allowance will be made) did not enable me to abridge more of what I found necessary to say on that subject. Should it, however, be thought superfluous to have that Statement taken into consideration, or the question on which it treats, be already finally decided, as to the course his Majesty's Government mean to adopt, I humbly beg your Lordship will then have the goodness to direct that that Statement be returned to me at the earliest convenience.

I have the honor to be, with great respect,

My Lord,

Your Lordship's most humble and

To the Right Honorable

Obedient Servant,

The Earl of Liverpool.

H. D. DUNSKY.

STATEMENT,

&c. &c.

THE question of the timber and deal duties having now been in agitation for a long time, and an official report having gone forth, which recommends what would materially injure some of the nations of the North of Europe, with whom this country is at present on a liberal footing of commercial intercourse, namely, as regards a free and encouraged trade in British manufactured goods and colonial produce; I humbly beg to submit the following Statement for consideration, which my own experience in the wood trade here, and in foreign countries, has enabled me to support by facts, and not by mere loose assertions; and to the correctness of which, I shall be prepared to give the most satisfactory proofs, whenever it should be found requisite to call for them.

Owing to the several heavy duties imposed on European wood, a considerable encouragement has been given to the Canadian people, whereby to enable them to supply this country with that article to the extent they have done of late; and when Government is now called upon to continue that encouragement to them, or embrace other measures, whereby some of the nations in the North of Europe must become most serious sufferers, and which ultimately would affect England, in her present intercourse with them also, surely it becomes a matter of the first importance, minutely to ascertain whether such encouragement is actually of that benefit to the Canadian people and to this country, as to require the sacrifice of trading with other nations; and whether the other measures proposed, do not chiefly rest on a misconception of the statements made by individuals.

The first view I take upon this subject is to consider—

"What good the encouragement has done to the Canadian people, and to this country, with regard to the timber trade from Canada."

It appears from the evidence given before the House of Lords last year, that the only benefit derived from the timber trade in Canada, is the labor bestowed upon it in the cutting down, and hauling out the trees, the preparing when made into timber, and the floating down when converting them into deals by saw-mills established for that purpose. It is also stated in evidence, that the tree is worth nothing to the original possessor or land-owner, and that he as readily would set fire to his wood (for the sake of making the land useful), by which mode he might get paid for his trouble in selling the ashes; and that if a set of men called wood-cutters, (generally United States men) were not to be found, who undertook for their individual benefit the cutting, preparing, and floating down of the timber, most likely the British settler in the interior, jointly with the merchant at the shipping port, would think of some expedient, so as to make the matter beneficial to both. But as it is at present, and owing to the immense quantity of wood brought forward by these "wood-cutters," (and from whence they introduce it, I shall come to presently) it also appears, that with the exception of the smallest proportion of wood converted into deals at the sundry establishments, the direct shipments of timber from the British possessions in North America do not leave a sufficiency of net proceeds in this country, so as to pay for the putting the timber on board of the ships, and that all previous expense and labor, as well as the original costs of the tree, (if there were any) are a total loss, which loss must be felt somewhere, and falls most likely, nay almost to a certainty, upon a British subject, while the United States man is sure of getting paid for all the previous expense and labor before he parts with the tree or the piece of timber.

That kind of timber which has been held of greater value hitherto, going by the denomination of "pitch pine," or "red pine," appears not to grow at all, or is extremely seldom to be met with, within the boundaries of the British possessions of North America, but is a native of the United States, growing chiefly in the 45th degree of latitude; and thence the conclusion is clearly drawn, why United States men are invariably those that cut and prepare the wood, and float it to the ports of shipment, and why such immense quantities are brought down by them:—for it is not only the pitch and red pine from the United States by which the revenue of this country has hitherto been defrauded, but no doubt the yellow pine contributes also a material share in doing the same; for every piece of that timber is subject to a duty of 3*l.* 8*s.* per load, whereas it has hitherto been successfully introduced in this country, at a duty of only 2*s.* 6*d.* per load.

However, independently of these circumstances, it has now satisfactorily been proved to the public, that all kinds of American wood, whether the growth of the United States, or of the British possessions, is not only extremely liable to the dry rot, so much so, that it will become totally useless and decayed within the short space of a twelve-month or thereabouts, when excluded from the air; but will also cause any European wood coming in contact with it to get defective in the same degree; and a more decided proof upon this subject cannot be given than by the documents rendered in evidence, according to which, sundry frigates built of the American pitch or red pine, were found unserviceable after the lapse of 3 to 3½ years on the average; and those built of American yellow pine were found decayed on an average of less than 3 years; whilst the frigates built of European fir timber were not found defective till after the expiration of 8½ years on the average, and some of them remaining in service for 9 and even 10 years. It thence follows of course, that to use Canada timber in future, in any kind of building whatsoever, is sure to cause that building to be condemned beforehand, and would be just as much as to have the property vested therein thrown away, without the possibility of ever deriving any benefit from it; for by the evidence, page 60, it clearly appears, that a house built of Canada wood is literally worth nothing.—With this prejudice laid open, which must increase as it goes on spreading more generally, I humbly think, that his Majesty's Government will consider it beneficial to the Canadian settlers, to check them at once from entering any deeper into so dangerous an enterprise, which must bring ultimate ruin upon themselves and upon numbers of his Majesty's subjects; for if even a double increase of the present duties on European wood were to be fixed upon, that would not prevent the consumer, (how much so ever it would reduce consumption in toto) from using the European wood in preference to the other, when such undeniable proofs of the total defectiveness of the Canadian timber are before him; and to encourage that trade with all its defects upon it, would only be to draw so many more individuals into ruin, for that timber would sure enough find its way to England, and in large quantities too, but would as sure be left to decay in the public docks or private yards of individuals, and consequently be loaded with the loss of an additional capital in freight charges, &c.

Canada deals, or those manufactured in this country of Canada timber, form an exception from the above case; for they being found useful for all ordinary and slight purposes, such as packing cases, packing boards, toys, and the like, do not require that durability which is indispensable with buildings of smaller or greater

magnitude, and as the present establishments in the British Colonies of America rest chiefly on the manufacturing or converting of the trees or of the timber into deals, a sufficient employ will always be left for the native laborer, in supplying these establishments with the raw article, and also for the capital vested in the saw-mills, in converting the raw article and supplying this country with the deals, and which would surely turn out to a more useful account, than the overstocking the British markets with American timber, so as also to enhance the price of the raw material to themselves on the spot.—Besides, the deals manufactured in Canada, would not, strictly speaking, be liable to the censure of attempting fraud on the British revenue, whether the raw article used for the converting into deals be the growth of the United States or not: much otherwise is the case with timber, which is manufactured and got ready in the forests of the United States, and transmitted to Canada, evidently with the view of defrauding the British revenue.

I would in the next place beg leave to consider—

“The ill effects which the encouragement given to the Canadian timber trade, has had upon the trade with the European nations and also to this country.”

To come at the surest conclusion upon this subject, it is necessary to go minutely into the official returns of the timber trade for the last twenty years. From them it will appear, that Prussia had the greatest share, and in fact supplied this country with three times the quantity of timber annually, to what all other nations taken collectively did, until her trade became interrupted in the year 1806, by the Swedes blockading all her ports, of which, and the subsequent war, other nations have been enabled to take advantage in supplying this country with timber. If I compare the Prussian shipments of timber to this country, previous to the period just mentioned, namely from 1799 to 1805, a total quantity of 1,074,029 loads or an annual supply of 153,433 loads of timber, will be found the result; and if I take the Prussian shipments since the conclusion of peace, say from 1814 to 1819, consisting in these six years of 355,325 loads, the annual supply has been only at the rate of 59,221 loads.

There then is a proof that Prussia alone has suffered to the extent of about one hundred thousand loads of timber annually, or at once of two thirds of her former trade with this country in that branch only. In the export of deals too, Prussia has suffered to the extent of 531 great standarts, (each of 120 pieces) being about one sixth of her former trade; for from 1799 to 1805, she exported on an average to England annually, 3078, gr. st. and from 1814 to 1819, only at the rate of 2547, being annually 63,720 deals deficiency, or 531

gr. st.—Sweden supplied this country in the same period, say from 1799 to 1805, with 7124 loads of timber, or on an average annually with 1018 loads, and 5008 great standarts of deals and deal ends; and in the latter period, say from 1814 to 1819, with 70,644 loads of timber, or on an average annually with 11,774 loads, and 6149 gr. st. deals, &c. She consequently has increased in her trade with this country tenfold, while Prussia has suffered an hundred fold;—and if evidence has been given that Sweden also feels the ill effects of the present high and unproportionate duty on her deals, such evidence must be extremely erroneous; for Sweden never enjoyed one tenth part of her present timber trade with this country, whilst the former low duties were in force, but rather improved in her trade with the increase of those duties.—Russia has also increased in her timber and deal trade with this country, in the latter period over the former by a small matter of 1060 loads of timber, and 1778 great standarts of deals annually.

Now as to Norway, which country never experienced much the ill effects of the late war, (as did chiefly Prussia) or was at any period so totally excluded from trading with this country, (as other nations were), she exported during the last twenty years to this country in toto, 672,194 loads of timber, being on an average 33,609 loads annually, or about one fifth only of what Prussia used to supply this country with.—If, however, Norway chose to overstock the British markets, (which she was very much in the habit of doing, and from which most likely those hundred thousands of pounds of *bad debts* said to be owing, as given in evidence, may have arisen) and brought to this country, as for instance in the two years of 1810 and 1811, a supply of more than she used to bring on an average in four years, and again in 1815, nearly double her usual supply; she certainly must ascribe it to herself, if her trade suffers, (and causes that of other nations to suffer too) or if she gets little or nothing at certain periods for what she brings to this country. The best criterion to go by is, to take the total quantity of her exports of timber to this country for the last nine years, say from 1810 to 1819, in which period she enjoyed an uninterrupted course of trade, and which will prove that Norway has supplied this country up to the latest period, when this question became agitated, at the rate of about 32,000 loads annually, or with nearly as much, (if not quite as much, which the records of the year 1813, unfortunately destroyed by fire, would have proved) as she has done for the last 20 years; she consequently can have suffered but little or nothing in her timber trade with this country, owing to the increase of the late heavy duties, whilst it also proves, that the immense supplies of timber, which have been imported from Canada, and from the United States through

Canada, have solely been brought here at the expense, and to the great injury of Prussia alone. In supplying this country with deals, Norway has certainly fallen off materially to former years; whether this does not, however, arise from her supplying at present almost exclusively (and which Prussia also used to do formerly) the whole of the German coast, Holland, France, and so on, thereby wishing to evade the payment of the bad debts said to be due and owing to this country (and every merchant of some experience will have met with something of the kind in that and all other countries, where it would be in vain to look for repayment of debts become bad in course of time, and owing to circumstances, or make mortgages and bonds available that are of no value)—can be for me but matter of conjecture:—so much however is certain, that this falling off in the Norway supplies of deals has been amply made up by supplies from Canada. For if I again resort to the official returns, and take the total quantity of deals and deal-ends shipped in the last 20 years by Norway to this country, it amounts to 448,604 great standarts, (each of 120 pieces) or on an average annually to 22,430 great standarts: whereas since the peace, or from 1814 to 1819 (being the period in which Norway supplied more freely her newly acquired trading friends in Germany, Holland, and so on,) the exports of deals from Norway to this country were only 12,268 great standarts annually, and the remainder to the former quantity of 22,430 great standarts has been made up fully (or thereabouts) by supplies from Canada; for in 1819 that country had progressively increased in her establishments so far, as to supply Great Britain with 9718 great standarts of deals and ends, and every prospect is held out that she will go on to increase from year to year in supplying England with deals still more;—and as it also appears in evidence, that most of the Norway deals, particularly those called seconds, are only fit for such purposes where Canada deals have been found every way fit to answer the same purpose, such as the making of packing cases &c. &c: and as the Canada deals, from the nature of the wood and other circumstances, are generally manufactured into the same lengths, say 12 feet, as is the case with the Norway deals, any regulation therefore in the present scale of the duties on deals, so as to give Norway the least benefit in her short deals, over other lengths, would be to deprive the British American settlers of the whole of their deal trade and cut up their present expensive establishments and machinery for the converting of the Canada timber into deals.—I ought to say a word or two of oak staves, which being an article that can hardly be called the produce of either Russia, Norway, or Sweden, although those countries have at times made trifling shipments thereof to this country; yet they form an important branch of trade to Prus-

sia too ; her exports amounting in the period from 1799 to 1805 to the total quantity of 164,274 thousands, (each thousand consisting of 1200 staves) or on an average annually to 23,468 thousands ; whereas since the peace, say from 1814 to 1819, her total exports in that period were only 85,962 thousands, or on an average annually 14,327 thousands, consequently a reduction of about one half her stave trade to this country, which Prussia also lost in consequence of the very high duties that were imposed on that article to favor the British North American possessions.

I have now arrived at two undeniable facts, namely—

1. That all the benefit, real and imaginary, which has been enjoyed hitherto by the British American settlers, in supplying this country with American timber and staves, has been done wholly to the injury of Prussia ; that country having lost thereby two thirds of her once valuable timber trade, and nearly one half of her stave trade ; (without having had an equivalent elsewhere) and that one description of that timber particularly, so depriving Prussia of her former trade is, if not wholly yet to a most considerable extent, the produce of the United States, consequently, by the strict letter of the law of this country, as much subject to the same duty as Prussian timber ; but also, that the quality of the whole is found to be of such a defective nature as to be totally useless for any purposes embracing the value beyond mere trifles.

2. That all the benefit enjoyed hitherto by the British colonists, in supplying this country with deals, has been to cause a falling off to Norway in her supplying this country with about 10,000 gr. st. deals annually, (she having however found an equivalent in supplying the whole German coast, Holland, France, and so on) and that consequently to favor Norway by any remission or regulation in the present scale of the duties on deals, would be chiefly to throw back the British colonists, to the former unimproved state as regards their trade in deals ; and also, (as will more fully be proved hereafter,) to exclude every other nation from supplying this country with deals in future. When therefore the report of the Lords' Committee represents that the progressive diminished wood trade with the North of Europe has occasioned great interruption with those nations, particularly with Norway ; surely I may be allowed humbly to represent that the trade with Prussia, as being the only one that has suffered to so serious an extent, must have entirely escaped the notice of those noble Lords !

I now come to the consideration of the benefit derived by this country from her trade with the North of Europe, and to the comparative state of her exports (which she has hitherto and is still enjoying) to each individual State, that suffers under the present restrictive laws.—

Norway is stated to have great predilection for English goods, and that if any material diminution of the present duties on timber and deals were to take place, those countries that produce them, but more especially Sweden and Norway, would very greatly increase their consumption of British produce:—Now as regards Sweden and Norway leaving their predilections for British goods out of the question, I very much doubt that a great increase of consuming British goods can ever take place, if even the trade of those countries were to be placed in the most enviable situation which they themselves could possibly wish for; because their government has strictly prohibited the importation of almost every item of foreign manufacture, knowing too well that as the country cannot dispose of foreign manufactures by a carrying trade to other nations, as was the case during the late war, neither can she herself consume them; for how many and who are they in that country that are opulent enough and willing to consume foreign manufactures? Perhaps not one individual in every ten thousand of her whole population has the means of purchasing beyond what the country produces! And as Luxury, the great stimulus of consuming foreign manufactures, is known to but very few individuals in that country, so does habit confine the generality to what the country manufactures for herself.—Besides, Sweden has had (as proved already) her timber trade increase tenfold under these restrictive measures and at the expense of other nations, but has not increased her consumption of British goods in the same, or even a similar ratio; is she then and Norway so much to be favored as to exclude Russia, and particularly Prussia, (who already suffers to so enormous an extent) from all future participation in the deal trade totally? And suppose Sweden and Norway were enabled to engross the whole of the timber trade to themselves, and to supply this country with double and triple the quantity they have been doing hitherto, what good would this do towards an increase of consuming British manufactured goods? For such is the little value of the wood articles in those countries, that these additional exports would leave them only from 40,000*l.* to 60,000*l.* sterling per annum, over and above what they already enjoy and get by their present trade with this country; and if from these sums about three fourths are deducted, which the laborer (that cuts, prepares, and brings the timber, &c. to the ports of shipment) receives to support himself and family, with bare living, there will remain but 10,000*l.* to 15,000*l.* annually, in which the King for his dues, the merchant for his disbursement of charges, &c. and the owner of the forest for the raw article, have again to share, so as to leave very little, if any thing, for the purchase of British goods; be the predilection among the people for having them ever so

great.—It is therefore extremely erroneous that, with regard to Norway and Sweden, a greater demand for British goods can be calculated upon, if the present duties on deals were one way or other regulated in their favor, so as to exclude Russia and Prussia totally, and also to annihilate the trade in Canada deals with this country.

But how differently situated is the British manufacture and colonial trade, as regards Prussia and Russia, and how far more liberal are the laws, and even the restrictions in those countries, to what they are in Sweden, as regards the trade in British goods! Prussia allows the importation and consumption against payment of very moderate duties of all and every article of British manufactures and colonial produce, and expects by so liberal a treatment in the regulation of her commercial code, that England on her part should be desirous of meeting Prussia on equally liberal terms; for surely the situation of both countries requires it, as regards the raw produce of the one, and the great facility of manufacturing in the other. Russia is as liberal in the admission of British and colonial goods, with very few exceptions and those only to keep aloof from interfering with her internal trade; and if I make a comparative calculation of what each country drew from England in British manufactured goods and colonial produce since the conclusion of peace, it will be convincing that very wrong conclusions must have been drawn upon this subject, when England saw herself induced to keep Russia and Prussia fettered in their Export trade to this country, as has been the case hitherto.

The British exports to Russia amounted, between the years 1814 and 1819, both inclusive, to 11,893,973*l.* or on an average to 1,982,329*l.* annually. Those to Prussia in the same period to 6,736,832*l.* or on an average to 1,122,805*l.* annually. Whereas Sweden and Norway drew from this country, between the years 1816 and 1819, both inclusive, (for the exports of 1814 and 1815, can form no accurate criterion, as that country then still re-exported a great deal of British goods to Russia and Prussia, having done so all along during the late war, and which connexions had not then entirely ceased,) only to the amount of 947,389*l.* or on an average to 236,847*l.* annually (and which by the bye will go on to diminish still more, as the total prohibition of all foreign manufactures was not then in full force, or not so strictly acted upon, as is the case at present). To labor, therefore, for an increase of trade with Norway and Sweden, to the exclusion of Prussia and Russia, would be for this country to grasp at thousands and to sacrifice millions annually for it!—That Prussia, when in the full enjoyment of her former timber, deal, and stave trade with this country, drew also much larger of British goods and

colonial produce, appears from the official returns too; for the exports of Great Britain previous to the war, were on an average of 1,825,181*l.* annually to Prussia, and had risen in the years of 1804 and 1805 (just previously to the interruption of her trade) to four and five millions per annum. This will also prove that to circumscribe Prussia any farther in her export trade to this country, will have an equally disadvantageous effect upon the exports of British goods to Prussia, (and refers to Russia in the same degree,) consequently falls ultimately upon England, and injures her trade as far as this extends. That such a trade as that with Prussia and Russia, resting upon so sure a foundation of reciprocity, and being, if any thing, more in favor than against England, deserves a greater attention to what it has hitherto met with, must become a fact beyond dispute; and whether therefore Great Britain has found, and can also reckon upon possessing an equivalent, (for so valuable a trade as that just mentioned) in her increased intercourse with the British North American possessions, admits of very great doubt; for although the exports to that country became important whilst the war with the United States lasted; and although that war has still left open a kind of smuggling trade between the two countries, (which however can only exist so long as the smuggling remains undetected) yet if I divest these exports of all those temporary advantages, the result is such that Canada within her own boundaries, and of her own wants, does not consume of British goods much more annually than what she required for several years previously to those severe restrictions on the European wood trade; (and which amounted to somewhat above one million per annum) and that consequently all the benefit which that country has enjoyed all this while, has not made her a more useful member to Great Britain, as far at least as regards the consuming of British goods and colonial produce. But independent of what I now have stated in respect of the British exports made direct to each separate State of Northern Europe, it ought also to be recollected, that the greater part of the British exports consisting of English manufactured goods and colonial produce shipped from hence, by way of Germany, Holland, and Flanders, is also consumed in Prussia, Poland, and Russia; for we never hear of any Swedes and Norwegians attending the German fairs, such as Leipzig, Frankfort, and others, for the sake of making purchases of British goods; and although solitary instances such as an individual purchasing for his private use, may have occurred, yet we never see it publicly stated, that such or such a fair has turned out a good or a bad one, because Swedes and Norwegians have or have not attended it; but because Russians, Poles, and Prussians, were either found forward or remiss in at-

tending and purchasing at those fairs. When therefore evidence has been given from which the conclusion has been drawn, that considerable portions of British goods are consumed in Sweden and Norway which are annually introduced in those countries through the channel of the German fairs, I think I may take decidedly upon myself to state, that such cannot and has not been the case; for it would be ridiculous for the Swedes and Norwegians to purchase British goods in the interior of Germany, and subject themselves to a number of charges, additional freight, and local duties, when they can have the goods direct from England with a saving of at least from 25 to 30 per cent. From all this it clearly follows, that if Prussia and Russia are crippled and restricted in their export trade to this country, whereby they become less able to take those goods from off the hands of their countrymen in the interior; as also from the more remote nations, who resort to the shipping ports with the view of first disposing of their own goods, and then taking British goods in return, (for the Polish, Russian, and Prussian landholders do not dispose of their wood merely to clear the land, as does the Canadian settler, but to make a revenue out of it, which in many instances consists of the whole of their income) it follows of course, that in the first place the direct shipments for the consumption of British goods in Prussia and Russia must be crippled in the same degree; and in the next place that the Poles, Russians, and Prussians, cannot attend the German fairs for the purchase of British goods (which again affects the indirect shipments by way of Germany, Holland, and Flanders,) because the means do not only fail them to pay for those goods, (for if they cannot dispose of their own produce, wherewith are they to purchase foreign goods?) but they will by degrees accustom themselves to dispense with British goods altogether, and put up with an equivalent of home manufactures; although perhaps of inferior make and substance, yet not without answering the immediate purpose; and sure enough with that certainty that the best made English article, even with great sacrifice in price, will not hereafter be capable of so easily dislodging then the prejudice in favor of home manufactures, as it is difficult at present for the home manufacturer to dislodge the prejudice generally entertained in favor of British goods in those countries.¹ I beg leave only to add here, that the British exports by way of Germany, Holland, and Flanders, have amounted since the peace, on an average to about eleven millions of pounds sterling annually,

¹ What Buonaparte therefore, if I may express myself so, was not enabled to accomplish with all his decrees, England will bring upon herself, by her own acts, in restricting and crippling general trade with the Continent.

of which the Prussians, Poles, and Russians, may fairly be considered consumers to at least three fourths of that amount, (for they have not yet, as most of the Germans have done, leagued together and bound themselves to abstain from the use and consumption of all British goods, however likely it may be that necessity and their empty purses will at last league and bind them together to follow a similar course if the policy of England should will it so,) and if these three fourths be added to what England exports direct to the Russian and Prussian ports, Great Britain will find to possess in those nations, a regular customer to the amount of between eleven and twelve millions of pounds sterling annually, which indeed ought to carry so much additional weight, in considering what is necessary to keep so important and beneficial a trade to this country upon liberal and reciprocal terms with those nations.

I shall now state in what manner the British shipping interest may or may not be affected by the shipping of Northern Europe, in case their trade to Great Britain were to be increased, and that to the British American possessions less encouraged, as has been the case of late.

Norway and Sweden have invariably carried on their trade in their own shipping, and were also to a great extent the carriers for other nations. Russia possesses very little shipping of her own, and the whole extent of her trade with Great Britain is nearly, if not entirely, carried on by British shipping. Prussia, owing to the extent of her former shipping, was enabled to carry perhaps the greater part of her more valuable produce, such as grain, seeds, &c. in her own shipping to foreign countries, and left her timber trade, with very few exceptions, to be conducted entirely by ships of foreign nations, among which England possessed the greatest share, as being the greatest purchaser of her timber, deals, and staves. During the war, Prussia lost almost the whole of her shipping, and to maintain that she will one day or other rebuild that shipping, is, under the present state of European navigation, totally out of all question. Neither do prudence and policy recommend Prussia ever again to possess a great mercantile fleet. She cannot build her ships of so cheap a material as fir-wood, as is the case in Norway and Sweden; for if she build at all, she must do it with the view of carrying more valuable and heavy cargoes over sea, such as grain, seeds, &c., being the natural produce of her country, and which requires particularly a stout, strong, and oak-built vessel, as upon inferior built ships not only an insurance might be difficult to be effected, but they would also render the cargoes extremely liable to get damaged. Norway, on the contrary, wants a mere wooden box in the shape of a ship,

to keep together and carry her wooden cargo, which never sinks, (and others she does not possess) to the opposite coast; and this she effects almost without any risk, waiting the turn of fair wind and weather, while ships from the Baltic ports are exposed to far greater danger and almost any kind of weather. Besides, Prussia must import all her iron, tar, and pitch, from Sweden, consequently from her own competitor in ship-building, and these items form no immaterial addition to the expense of building ships; it thence arises that Prussia cannot build ships at all in competition with the other nations. In the next place she cannot navigate them at any thing like the expense other nations do, and particularly as cheap as England does; for the very heavy additional dues under sundry denominations, such as lights, pilotages, &c. paid on foreign ships in England, above what British ships pay, act as a complete prohibition from interfering with the British shipping interest, and although Norway pays these additional dues also, yet many are the advantages which she again possesses over the Baltic shipping. One other serious obstacle, to which the Prussian shipping is exposed, is the difficulty of procuring a sufficiency of expert sailors to navigate her ships, and the consequent exorbitant pay she has to make, even to unexperienced men: for Prussia not making sea-fishing a branch of her trade, as do Norway, Holland, and Sweden, it cannot be expected that seafaring men are to be met with in that abundance as is the case in those countries. Hence also the difficulty described in the evidence, of managing and navigating her ships with that ease as other nations do, who by nature as it were are born to become seafaring men. The British shipping interest cannot therefore have any thing to apprehend from the Prussian and Russian shipping, but on the contrary has every thing to hope from an enlivened trade with those countries. Much otherwise however is the case as it regards Norway and Sweden! These countries being in possession of all the materials for ship-building themselves, and in the general habit of building their ships of the cheapest articles, such as fir-wood, &c. because the goods they have to carry do not require a stronger built vessel; are thus enabled to raise at any time any number of ships at less than half the price at which any other nation can accomplish it; and as they have always fishermen and sailors enough, who while at home earn but a miserable living, and will therefore readily embrace the offer of going to sea even at half the pay which other nations allow their sailors, no doubt can be entertained but that Norway and Sweden will at all times employ their own shipping in preference, and carry their countries' produce to England and elsewhere, exclusively in their own ships, whenever opportunity offers: indeed I think it is a matter of law and re-

striction in Sweden, to ship in any other but Swedish built vessels, some of the produce of that country; and although it appears by the official returns, as if Norway did still employ some British shipping, (even that number being only as one to six, to what Prussia employs of British tonnage,) yet I rather think that these are Norwegian built vessels under British colors, and most likely captured and resold to them during the war.

When, therefore, the British ship-owners are under great apprehensions that they would loose at once that employ for their ships which they possess at present in the timber trade from Canada; they are not wrong in their conclusion, as regards Norway and Sweden:—for if Government should determine to alter the present duties on European wood, so as to regulate them on deals, for instance, according to their lengths and cubical contents, a decided preference would thereby be given to Norway and Sweden, and which preference those countries would soon exercise not only over the British North American possessions but also over Prussia and Russia, and thereby hurt the British shipping interest materially. For it admits of no doubt whatever, that under such circumstances Norway is able and would not scruple forthwith to inundate this country with her deals and timber brought here in her own shipping and under every advantage, so as to exclude all other nations: for I need only refer to the official returns of what Norway was competent to accomplish even in the face of these high duties, when in the year 1810 she exported to this country 72,384 loads of timber and upwards of 40,000 great standards of deals, ends, and battens, being twice the quantity she has been in the habit of supplying this country with, on an average for the last 20 years; and how soon would she not double and triple these exports to which the vicinity of her country, as well as her whole situation, fully entitle her, if she could do so with such an advantage to herself and to her shipping interest, and also with so decided a preference over all other countries, even the British North American possessions not excepted, the more as their timber and deals come nearest in quality to the Norwegian timber and deals, and must therefore suffer most in sale when the markets are kept overstocked by importations from Norway. Nothing of the kind, however, have the British ship-owners to apprehend from Prussia and Russia; on the contrary it will fully appear, that not only the whole of the British shipping, which by any regulation in the timber duties in favor of those countries (and which would be in favor of Norway and Sweden too) might be thrown out of employ from the Canada trade, would find a full and more profitable employ in the Prussian and Russian ports, but that also any overplus of British shipping now totally unemployed, would find it a profitable business to resort to those countries and

surely find employ if the trade with those nations were to be reinstated to their former situation :— By the official returns it appears, that the British shipping employed in the trade with the North American possessions consisted of the following tonnage. viz. in 1814, 81,939; in 1815, 145,449; in 1816, 180,391; in 1817, 190,520; in 1818, 266,695; and in 1819, 351,488 tons, of which however a considerable number traded to Newfoundland and Cape Breton, from whence no wood, or hardly any, is exported to this country, and therefore had their cargoes made up of other goods; the same might be said to be the case, to some extent at least, as regards Canada, Nova Scotia, and New Brunswick, which will always remain sure employ to the British shipping. However, the above calculation of British tonnage divested of this portion of sure employ, and also divested of that extraordinary number of ships sent out in the two latter years, namely 1818 and 1819, evidently with the view of bringing away as much timber as possible, (the general belief leading to the expectation of a duty being to be laid on North American timber) will allow me to state fairly when I say, that if Government should consider it to be the interest of this country to impose a duty on the importation of all American timber, the utmost reduction of the British shipping employed in that trade would not amount to above one hundred thousand tons annually; for if I allow the progressive increase of tonnage employed from 1814 to 1817 to have been called for in consequence of a regular and steady increase in the trade of the British American possessions, and take 200,000 tons of shipping annually as the maximum of the utmost wants which that country might require, in a regular and not a ruinous trade, (as has been the case of late) it will appear that on the average the overplus of tonnage employed in 1818 and 1819 consisted only of 109,091 tons per annum. Now if the British American possessions found a regular trade in timber, such as they had between 1814 and 1817, (being also the period subsequent to the peace with the North of Europe) answer their purpose much better, and by which they were gradually increasing their exports to this country with profit to themselves and with profit to the ship-owner, and supplied this country at the rate of 100,655 loads of timber annually (as will appear from the official returns to have actually been the case); why should they be any longer encouraged to stretch beyond their reach, to draw forth the United States timber with a view of defrauding the British revenue, and to ruin themselves and the British ship-owners too, when increasing their exports of timber to even more than double that regular quantity of their former supplies, as has been done in 1818 and 1819, in which two years they exported to this country at the rate of 226,284 loads of timber per annum? And this not because it is a profitable trade to them-

selves (for it appears in evidence that the net proceeds of that timber, deducting freight and charges in England, amount to five shillings and four-pence per load only, and are even less at this present moment, consequently to barely as much as the expense of putting it on board the ships in the American ports will come to, and which causes them a loss of upwards of twenty shillings on every load of timber); nor because it is a profitable business to the ship-owner in employing his ships upon such voyages (for I defy any man to prove that by 2*l.* 7*s.* 6*d.* or even by 3*l.* per load freight on timber from Quebec, he can so much as pay his way, much less clear any thing for wear and tear or occasional repairs, and without which his ship is unfit to proceed to sea:—besides, if at times obliged when meeting with no employ for his ship at those ports, and which has been the case too frequently, to purchase a cargo on own or ship's account, rather than have the vessel sail back in ballast, the parties interested have been certain of losing invariably not only the whole of the purchase money laid out upon the cargo, but in most instances the freight too, which they would have earned to pay their expenses if situated otherwise): but because it is thought that by going on in this improvident course, things will come round at last, and profit may be made ultimately where nothing but serious losses are to be met with at present; (they however who flatter themselves thus, do not consider that the defectiveness of all the American timber is such as to preclude every prospect of future better success); and because it is to deprive other nations from participating in the timber trade with this country, which they are as much and more entitled to as the United States, they not introducing their goods into this country by any illegal means as are resorted to in the latter case; and finally, because to deprive England of that benefit, which she enjoys in return, and would increase to enjoy in her export trade with those nations if to them a greater share of the timber trade were thus to be given. Nor can it be said that even the labor and expense bestowed upon bringing the timber from the interior of America to the shipping ports is a gain to the British American settlements, because the laborer employed is in most instances a United States man, who will gladly earn in his neighbour's country, but spend what earned in his own; moreover, the greater the exports of timber become from Canada and the adjoining districts, the more will the British revenue suffer, for as much as the supply from the nearer sources in the British Colonies must of course diminish, as sure will these United States men not scruple in bringing the United States timber to the British American ports for shipment to Great Britain, and thus defraud the British revenue as it were doubly: first, as affects the non receipt

of all duty whatever on the timber brought here from the United States by the channel as stated before; and secondly, as the greater importations of that timber will in some respect exclude a greater portion of European timber from coming to the British markets, the British revenue must naturally suffer on this difference of importations to the extent of 3*l.* 5*s.* per every load, which if taken at the moderate calculation of 100,000 loads annually, at once produces a difference of 325,000*l.* less receipt per annum to the Exchequer of this country.

If then it is considered, that by checking the late unnatural and exorbitant timber exports from America, a quantity of about 120,000 loads of that unprofitable and almost useless article (for its defects and total uselessness has been proved elsewhere), would annually be kept back from reaching this country, and whereby the regular employ of British shipping from Canada be brought within the compass of about 200,000 tons annually; it follows then of course, that the demand for a useful article of timber, (such as the North of Europe produces) would increase, and that Prussia and Russia in supplying this quantity of timber would fully engage all the British shipping, thereby thrown out of employ in the American trade; and if I also consider that (independent of many better chances always offering in the Baltic ports, such as seed or grain freights and others, if not to England so to other countries in which British ships may also participate) the present Baltic freights would be raised somewhat by an enlivened demand for Baltic timber and by a duty being laid on American timber; and that British ships might make three to four voyages from the Baltic ports annually; it follows, that the British ship-owner would earn from 4*l.* to 6*l.* sterling per load, where he at present hardly gets one half thereof, independent of many other savings, such as a more expensive outfit, a greater complement of men, &c. which are necessarily required upon longer and more distant voyages.

When speaking here all along of American timber, I have carefully abstained from saying any thing of or interfering with Canada deals, for that branch of trade involves quite different interests. The establishments and machinery in the British North American possessions for the converting of timber into deals are considerable, and an important capital has been vested in saw-mills, &c., the breaking up of which would certainly cause much greater injury to the individuals interested therein, than what the checking of the trade in American timber would do; for by the latter a few laboring men only, and chiefly natives of the United States, would be thrown out of employ and find ample amends elsewhere: nor would it be the interest of this country not to encourage the deal

trade with Canada, for whatever the defects may be of American timber, as regards durability, it is also in evidence, that the Canada deals are perfectly efficient for the purposes they are made use of, and which in fact, are an equivalent to the greater proportion of Norway deals, and will hereafter fully and amply replace any falling off of supplies from Norway, in case that country should find it to be her interest to supply Germany, Holland, France, and so on, to a greater extent than she did hitherto, and for which there is sufficient room left to her.

When, therefore, the Lords' Committee have recommended that the duties on deals should be equalized according to their lengths, and made proportionate to their cubical contents, they cannot have been aware that by so doing the whole of the Canada deal trade, as well as the deal trade with Russia and Prussia, must be totally annihilated, and that a considerable reduction in the revenue of this country, as also a very great injury to the British shipping interest, must be the certain consequence of such a measure.

It appears in evidence, that prejudice in this country is in favor of Norway deals over those of other countries, not because that prejudice is just, or that the Norway deals are really of a better quality or greater durability, but because they are easier convertible. This admission proves at once, if no other proof could be given, that the quality of Norway deals is much inferior to that of the Prussian and Russian article: and how can it be otherwise, when considered, that the Norway tree shoots up rapidly, and never grows and cannot grow upon that soil to perfection, but remains always, partly owing to its diminished size, a soft and sappy kind of substance; whereas the Prussia and Russia article, requiring many years to arrive at its full growth and proper size, can always, and is invariably divested of that soft and sappy exterior of the tree, and none but the most durable part thereof is sent to this country. Hence it follows, that the box-maker, the carpenter, or job-builder, will rather purchase and work up Norway deals, they taking less time and requiring less labor in the converting them for his purpose, than to make use of the stronger and more durable article of Prussian and Russian importation; for having the greater facility in speedier completing his job of the easier convertible though less durable article in the first instance, the job-builder also considers it more profitable to himself, if that very same job wants his helping hand soon over again.—Should then, with this prejudice in her favor, Norway enjoy a still more decided preference, as regards the payments of duties on her deals, no doubt can be entertained, but that she would soon engross to herself the whole of the deal trade with England, without giving this country even a shadow of benefit in the consuming of her manufactured

goods and colonial produce; or the employment of any of her shipping.—For, independent of the advantage which Norway has above all other nations, in converting the tree into deals at a cheaper rate, (while in Canada and even in Prussia and Russia, the tree is loaded with heavy expenses previous to reaching the place where it is to be manufactured into deals), and also her superiority over Prussia, Russia, and Canada, in sending the deals in her own shipping to England, at a comparative small expense and reduced freights; yet, so decidedly favorable is the situation of her country, that at any period of the year she can have a command over the British markets, and overstock them with deals to the exclusion and great injury of all other nations; and as particularly almost all buildings in this country, are contracted for and commenced upon in the former part of the year, she would be enabled to pour into the British markets, soon after the commencement of the year, such quantities of deals, (taking advantage of the current selling prices which would always ensure her a benefit), as not only to satisfy that demand long before her more remote competitors could work themselves out of a hard frozen navigation, but would also have caused by the time they might be enabled to arrive here with their goods, a considerable reduction in price, so as to deprive them of every prospect of disposing of their goods without incurring a considerable loss; and this repeated once, twice, or thrice, in the commencement and fall of the year, would soon convince the Canadian, as well as Prussian and Russian deal merchant, that it would be useless to compete with Norway any longer under such decided advantages which she would have over them, and that it would be much better to consider the capital invested in those expensive establishments for converting timber into deals at once as totally lost, than increase that loss annually by an additional capital laid out in the purchase of the raw article, out of which the purchase money and subsequent expenses could never be realized. The capital so vested in these divers establishments for the manufacturing of deals forms indeed a very important sum too, which in itself requires mature consideration, for it would appear that the British American settlers are considered to have laid out upwards of 150,000*l.* sterling, in saw-mills and their dependent requisites; while to Prussia, it would cause a total loss of about one million and a half, and to Russia much about the same, besides what the loss of trade and consequent sacrifices would amount to in addition to the aforesaid total loss, and which would far outweigh that sum stated to be owing by Norway for bad debts of some years standing.

From this then it also follows, that in regard to the following question, put by the Lords' Committee, as per page 24, "Is

there any fair reason why the other northern powers should have a comparative advantage over Norway in the scale of duties?" that question ought in fairness to have been answered in the affirmative, and not in the negative! For not only that Prussia and Russia have to pay from 50 to 75 per cent higher freights than Norway does, but they have also to pay more than double the insurance she might have to be at if not saved, (for in fact she seldom pays any insurance at all, being generally saved owing to the quick passages her ships are enabled to make) besides many other extra expenses Russia and Prussia are exposed to—such as Sound-dues, additional light dues, pilotages, &c., when coming through the Sound and all along the Swedish and Norwegian coasts; all of which Norway knows, and pays nothing. The greater breadth therefore in the Prussian and Russian deals over those of Norway, consisting of about one sixth, would not be any thing like an equivalent for all the additional disbursements enumerated above, if the advantage on the greater average lengths of Prussian and Russian deals were not in some respects to compensate for those additional charges and expenses. Besides, the vicinity of Norway has so decided an advantage over Prussia and Russia, (and also in a greater degree over Canada too) that the ships of Norway may perform with ease, forwards and backwards, from 9 to 10 voyages annually, and thus sail at much lower freights; whilst two, three, and four voyages to the utmost, can only be completed from the Baltic in the course of the season. Again, Norway has that advantage over Prussia, Russia, and Canada, that she need never start with her cargoes for England, until she receive advice of higher or rising prices in the British markets, and which may reach her in the course of one week, so as always to give her the benefit of that advice; while Prussia, Russia, and Canada, are chiefly governed in their shipments by the season, in which they must complete them, be the prices good or bad in England, or otherwise be shut out from sending their goods at all to this country. Nor has this country ever acted otherwise but on the liberal principle, that the Baltic ports should have that preference over the nearer situated countries which in justice is due to them, owing to the greater distance, the shorter season for completing their shipments, and the many extra expenses, trouble, and risk to which they are exposed, and of which their nearer situated competitors know and fear nothing. If a farther illustration of this fact be necessary, I need only refer to the last act of Parliament, restricting the free importation of corn, in which it is stipulated, that the Baltic ports should enjoy a period of three months before the act is to be enforced against them; while the nearer ports enjoy that benefit only for six weeks: the framers of the duties on deals have therefore acted

on the same just and liberal principle, as has been adopted in the instance just quoted; it is impossible therefore to harbour the thought that that justness and liberality should now be done away with.

But now as regards the revenue: it appears that since the peace the following importations of deals have taken place, taking the average importation of one year as basis, viz:

From Norway,	19,228	GreatStandarts.
Sweden,	4,741	ditto.
Russia and Prussia,	11,184	ditto.

making in toto 35,103 Great Standarts,

on which a duty on the average (allowing for British and foreign ships), of 21*l.* per great standart, has been received, and consequently produced annually £787,163.

If the duty on those deals had been paid according to the scale at which the duties on deals are levied in Ireland, at present; and if I take the official report of the Commissioners of Customs as the basis of the different lengths of those deals, the result would have been as follows, viz:

On 19,228 Norway deals, averaging 12 feet, at the Irish dues of 12 <i>l.</i> 10 <i>s.</i>	240,350.
On 4,741 Swedish ditto, length 14 feet, at 14 <i>l.</i> 11 <i>s.</i>	68,981. 11 <i>s.</i>
On 11,184 Russia and Prussia ditto, 16 feet, at 16 <i>l.</i> 12 <i>s.</i>	184,824. 8 <i>s.</i>

Annual total income £494,155. 19*s.*

And thus the revenue would have experienced a deficiency of upwards of 240,000*l.* annually, on the duty of deals alone, taking it in that way of calculation. Now if I consider that this mode of raising the duties, (and were they in future to be calculated on the cubical contents of the deals it would be worse still) would give the deal trade entirely in the hands of Norway, and exclude all other nations from participating therein; (as is now actually the case in Ireland, to which country formerly a great portion of Prussian deals used to be sent, and which of late and since the new regulation of those duties, is no longer the case,) it would then appear that the above annual quantity of 35,103 great standarts of deals, instead of being imported from all the northern nations each according to about their present share, would in future be supplied by Norway alone, thus yielding to the revenue of this country, as on twelve feet average length at the new regulated duty of 12*l.* 10*s.* per great standart only 438,787*l.* 10*s.* and cause a greater deficiency still, namely to the amount of 300,000*l.* per annum. I am

sure the Chancellor of the Exchequer will not overlook so serious an object, with which he certainly is threatened in case any regulation on the deal duties as recommended by the Lords' Committee, were to take effect. That Norway is fully competent to supply this country not only with 35,103 great standards of deals annually, but even to go considerably beyond that quantum if her interest requires it, I have fully proved already; nor would the argument hold good, that wherever a 16, 18, or 20 feet deal, (which Norway cannot supply) is to be made use of, a 12 feet would not answer: generally speaking this would be correct, but it so happens that most if not all the building purposes, such as the flooring of houses and the like, as also all other work, can be accomplished with the use of 12 feet deals alone, although the greater length certainly, if applied in many instances would give an additional value if not also greater strength to the building.

Finally, the Lords' Committee have also recommended that, with a view of removing the impediment from the employment of British capital in saw-mills established in this country, the duty on foreign deals should at least be made equivalent to that on timber in the log—which in fact implies that a still greater duty should be imposed on foreign deals according to their cubical contents; and that the larger sized deals should pay at a proportionate greater rate to what they do at present. Having said so much already upon this subject, as regards the comparative trade in the shorter deals from Norway and the longer deals from Prussia and Russia, I need here but add, that the more the article of the two latter countries is burthened, the less benefit will England derive from it, and the surer will be the effect of excluding them altogether and giving the trade entirely to Norway. But with regard to the expediency of giving British capital employed in saw-mills, an additional advantage to what it already possesses, I hope to be indulged to say a few words on that head, and particularly to set the gentleman's notions right, who seems the first that has started upon this subject.

The advantage which the British saw-mills and sawyers already possess, is (independent of forming the timber into the divers smaller sizes as requisite for building purposes), chiefly to convert the 3 inch plank into the sundry smaller sorts of deals; such as from half an inch, to one inch and a half thickness, as required for almost all works and buildings in this country: and this is certainly no small advantage, for be it remembered that for very few purposes indeed a 3 inch plank is used in the state it comes from abroad, whereas I may truly say that full four fifths of the whole importation of 3 inch plank are converted into smaller deals; and although no prohibition exists, why these kind of thinner deals should not also be imported from abroad, yet the

duty thereon is so high as to act like a prohibition, and any quantity coming from abroad would cause more than a total loss of the capital. But when the gentleman alluded to thinks that by excluding the importation of foreign three inch plank altogether, (for an extraordinary high duty thereon would certainly act as a total prohibition,) this country and his saw-mills would benefit in having the timber, or perhaps the tree, brought here in its original state, by him to be converted into deals, surely he would, even if such were possible to be accomplished, find himself very much puzzled how to go about it, and wonderfully differing from his present calculations.—The timber as now brought to this country (and from the mere appearance of which that gentleman most likely has formed his ideas upon the subjects) is hewn and squared in the forests, according to the straightness and soundness of the tree, but not according to what is technically called, the grain, or rent, or heartshake of the wood; and thus it happens too frequently, that out of a hundred pieces, apparently the finest timber in the world, not ten pieces will answer the purpose of being converted into a smaller description of deals; for wherever that rent or heartshake happens to run differently from the squaring of the piece, (and in most instances, and particularly in long pieces of wood, it takes quite a different direction from what it apparently is on one end of the tree,) as sure will all the deals rent, shiver, and shake (as it is called here) into pieces, the moment they get dry and seasoned. It would therefore require a greater capital, and a greater stock of timber, as any man might possess, and found willing to load himself with, for the mere purpose of picking a few pieces, apparently answering his views to convert them into deals, so as to keep his saw-mills regularly going; nor would the advantage on these deals be at all adequate to the trouble and the loss, which he would have to sustain in disposing of the rest of the whole, and broken up pieces of timber, not answering his purpose. All those trees not perfectly straight, evidently unsound or otherwise defective, are conveyed in their original state to the sundry places, where saw-mills are established abroad, and where it often happens that the purchaser of those trees meets with a great proportion of rotten, and otherwise perfectly useless stuff, which in many instances is hardly good enough for fire-wood. Would then that gentleman recommend that these trees, with all their defects, unsoundness, and offal upon them, should be shipped to England, and incur heavy expenses, a heavy duty, and perhaps double and triple the freight to what other straight and squared timber would do? And would he find his account by such a purchase, when after divesting the tree of all the offal and rotten parts, (for although the people abroad are pretty good judges of sound and rotten timber, yet they would

have to learn from him how to distinguish whether such and such tree with the bark on, is sound or defective,) perhaps not one third or one fourth thereof would be found to produce a sound and useful deal, and consequently on two thirds or three fourths of waste, an enormous duty and a high freight, &c. would have been expended, that might not even sell for fire-wood in this country? I think that gentleman would, after a little experience, be sufficiently convinced that the tree in its original state would neither be the thing he could conveniently meddle with!

But then, says that gentleman from the north: ye Prussians and Russians, do all these jobs for us, cut away all the rotten parts, divest the tree from all the offal and defects, and bring us the log of wood in a perfect state, so as to be fit for being put into our saw-mills; ye may keep all the rotten parts and offal to yourselves, and we will pocket the profit, which the sound and serviceable part of the tree is sure to give us. To this I answer, that with exactly the same loss, labor, and expense, with which the tree can be disencumbered of its unsound and defective parts, and formed into a useful log of wood, so as to meet that gentleman's views, with the same loss, labor, and expense, can the log be at once converted into three inch plank abroad, and become thus still more useful to that gentleman; for even the log of wood so prepared is not always free from all defects, and often produces unsound and bad planks. His observation about the comparative duty on oak-plank and oak-timber, does not exactly bear upon this case; for if I comprehend the meaning of the duties on oak-wood rightly, they were increased chiefly to encourage the growth of the native oak, so as in time of war to be independent of foreign countries; nor is there any great consumption of foreign oak plank, beyond what the navy of this country requires, Government therefore have to pay the duty on oak plank with one hand what the Exchequer receive with the other hand. I am sure that on mature reflection, that gentleman will do me the justice to allow that my arguments in this respect are perfectly correct, and that it neither can be expedient nor advantageous to this country to take more upon herself than she really is capable of managing. Live and let others live, is a common but a true saying! The converting of the 3 inch plank, as imported from abroad, and the sawing up of the American timber, (for which purpose, and not for the converting of European timber into smaller deals, I rather think that gentleman's saw-mills to have been established, when taking advantage of the great increase of duties on European wood,) are sufficient objects to engage the industry of all the sawyers, and to employ all the saw-mills of Great Britain; and if more were to be conceded to them, the public that consumes and has consequently to pay for those articles, would soon feel the ill consequences of a growing monopoly.

I have now arrived to that state of the question in which it would be proper, in my humble opinion, to consider the best mode of raising the duty on foreign wood articles, and to what extent these duties had best be levied.

I think that any reduction in the present scale of duties, would not only materially affect the revenue, but also become of very serious consequences, when considered that property to an immense extent has been vested in houses and buildings of every description, and that property of this kind would not be the proper object of a greater reduction, as the depression thereon is felt already very seriously, owing to the cheaper rate at which labor and other materials have been had under late and present circumstances, to what they were formerly. Taking then as basis, that the present duties raised on European timber, deals, staves, and all other descriptions of wood, were to be levied upon exactly the same footing and under the same regulations as heretofore, and those on European deals now levied in Ireland, to be placed on the same rate as raised in England; and if a reasonable duty such as to bring the difference of freight between Canada and the Baltic ports, upon a nearer scale of equality, (the difference being at present as 1*l.* 12*s.* 6*d.*, and 2*l.* in freight, to 3*l.* 5*s.* per load, in duty on European timber) say about twenty shillings per load, were to be levied in future on the importation of timber, (and on oak staves in the same proportion) from the British American possessions, partly as a matter of revenue to this country and partly to discountenance the system of defrauding that revenue by the introduction of the United States timber duty free; (provided, however, his Majesty's Government do not consider it more advisable to allow the American timber in future still to be imported duty free, or against payment of a more moderate duty, such as ten shillings per load, and relieve the European timber in the same degree, namely, twenty shillings in the former, and ten shillings per load in the latter instance,) I humbly say, if this were the case, I think that his Majesty's Government would amply redeem that pledge given at the time of imposing the temporary war duties on wood, and satisfy the expectations which have been held out all along to the Northern States, to relieve them from a part of that extreme pressure under which they have been laboring hitherto, and which in the end would be found beyond the capability of carrying on trade altogether. I might as well make the remark here, that with a view of enabling the British ship-owner to build ships in competition with other nations, and particularly with Norway, Sweden, and Holland, it would materially forward his object, if the duty on oak plank, and also on deck deals (being that description of deals above 20 feet long) were to be somewhat lowered. No country but Prussia produces particu-

larly the deck deals ; the revenue derived therefrom is extremely trivial, they pay at present doubly in duty, to what other deals pay, namely, 51*l.* 9*s.* 2*d.* in British ships, and 52*l.* 16*s.* 2*d.* in foreign ships, the 120 pieces ; and if that duty were to be reduced by about one third, it would certainly materially benefit the British shipping interest and lessen considerably the expense of building ships in this country.

I believe I have gone throughout the whole of the most objectionable parts (as taken by the opposing interest of this country) with a view of proving the advantage to retain the present duties on European wood, and of imposing a duty of 20 shillings per load on American timber. (Staves to pay in the same proportion.) To speak fairly, I think Canada deals cannot bear a duty yet, if they are successfully to compete with Norwegian deals. I farther think I have also established satisfactorily, that many of the objections to this measure rest on very erroneous foundations, and that others will correct themselves the moment this measure will be put in operation and made to bear upon all the conflicting interests. Let it also be remembered that of all the nations now suffering in respect of the restrictions put on their trade, Prussia is the nation that suffers most ; (though she at the same time is the most liberal of any nation, as respects her commercial code, and the trade in British goods,) for she has not only lost totally her once valuable and important linen trade, and feels at present the effects of the restrictive corn laws, more than any other nation does ; but also two thirds of her former timber trade, and nearly one half of her stave trade are lost perhaps beyond recovery ; to bear therefore still harder upon her with any new regulations, so as to give other powers greater advantage over her trade, that have no call for them ; or not to relieve Prussia, if such can be done even with advantage to England, would be indeed to lose sight of all that liberality and fair reciprocity in trade, which has distinguished this country above all other nations.

Whatever Parliament and Government in its wisdom should decide upon, there can be only one universal desire, that such may be determined upon at once, so that the present feverish and uncertain state of trade may at length be brought to a settled, and if it should be so, to a happy conclusion.

London, the 3rd of February, 1821.

Annunities for 25 Years, 1795, which
ceased 1st May, 1819
11. per Ct. on Stock created A^o. 1707 .
Charges of Management

LOANS TO THE PRINCE REGENT OF PORTUGAL.

31. per Cent. Reduced Annunities
Towards the Redemption
Charges of Management

Great Britain
Germany
Portugal

Total Amount of Funded Debt of
the United Kingdom payable in
Great Britain

PAYABLE IN IRELAND.

31. 10s. per Cent. Debentures and Stock
41. per Cent. ditto
51. per Cent. ditto

Charges of Management estimated

Life Annunities estimated

Annual Grant, 37 Geo. III.

Annunities expired

By various Loans and Treasury Bills

Total Amount of Funded Debt of
the United Kingdom payable in
Ireland

Total Amount of Funded Debt of
the United Kingdom

7,502,633	6	8	2,479,437	3		
895,522	7	9	677,939			
895,522	7	9	677,939			
1,203,187,582	11	11	99,709,935	11	6	5,834,382
7,502,633	6	8	2,479,437	3		
895,522	7	9	677,939			
1,211,585,738	6	4	102,867,311	14	6	5,834,382
21,436,865	18	5	7,035,255	10		
1,061,630	15	4	163,338	9	2	
12,828,712	15	10				
35,327,209	9	7	7,198,593	10		
1,246,912,947	15	11	110,065,905	4	6	5,834,382

In the Year ended 5th January, 1821, the following Sums, being transferred from Great Britain to Ireland, are deducted from the funded Debt of Great Britain and added to the funded Debt of Ireland, viz. :—

31. per Cent. Consols 2,000 : 0 : 0

31. 10s. per Cent. Annunities 210,650 : 0 : 0

51. per Cent. ditto 74,366 : 11 : 0

The following Sums, being transferred in the Year ended 5th January, 1821, to Ireland from Great Britain, are an addition to the funded Debt of Ireland, and deducted from the funded Debt of Great Britain, viz. :—

31. 10s. per Cent. Annunities 212,507 : 3 : 4

51. per Cent. Annunities 74,366 : 11 : 0

Amount of Unfunded Debt in Exchequer Bills outstanding on the

AN ACCOUNT OF THE PUBLIC FUNDED DEBT of the UNITED KINGDOM, Payable in Great Britain, as it stood on the 5th January, 1820; and Commissioners for the Reduction of the National Debt; Debt transferred for Life Annuities; Debt cancelled by Redemption of Land-Tax; and due to the Public Creditor; Interest on Debt standing in the Names of the Commissioners; Life Annuities payable by the Commissioners To which is added, an Account of Loans to the Emperor of Germany and Prince Regent of Portugal, payable in Great Britain. And the Amount

PAYABLE in GREAT BRITAIN.	1		2		3		4		5		Unredeemed Public Debt
	Total of Public Debt as originally Funded.		Debt Redeemed and standing in the Names of the Commissioners for the Reduction of the National Debt.		Debt transferred to the Commissioners for Life Annuities payable at the Bank.		Debt Cancelled by Redemption of Land-Tax.		Debt Cancelled and the Funds thereof charged with new Loans, as per Acts 63 & 54 Geo. III. cap. 95 & 5.		
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.
Life Annuities payable at the Exchequer	14,686,800										14,686,800
Bank of England	24,065,084	13 11	7,748,100						3,904,000		12,332,100
South Sea Company	1,919,600		167,000						953,000		790,600
Chief Cashier of ditto A ^o . 1751	509,207,744	7 10	42,321,920	18 3	3,306,834		14,322,903	10 9	79,414,392		369,781,353
31. per Cent. Consolidated Annuities	378,131,452	1	70,810,497	10 2	1,814,611		11,818,324	8 9	150,439,000		134,753,127
31. per Cent. Reduced Annuities	22,845,896	3 11	3,750,800								19,095,096
31. 10s. per Cent. Annuities	82,732,119	2 2	21,261	7 2	20,179				7,796,400		74,888,400
41. per Cent. Consolidated Annuities	185,042,057	9 7	29,334	2 6	69,739				142,000		134,806,317
51. per Cent. Annuities A ^o . 1797 & 1802	1,021,068	12 4	6,462	9 4							1,014,606
* 51. per Cent. Annuities formerly paid in Ireland	1,717,876	13 1							160,296	9 4	1,557,580
31. per Cent. Annuities A ^o . 1790	1,000,000		209	1							999,791
Long Const ^d Bank Ann ^t to expire A ^o . 1800											
Annuities for 10 Years, expired A ^o . 1797											
For Redemption by Act 26 Geo. III.											
Ditto ditto 42 Geo. III.											
Ditto by various Acts from 1st Feb. 1793, to 5th Jan. 1820											
Ditto 43,000,000 <i>l.</i> in Exchequer Bills, by Act 59 Geo. III. cap.											
Charges of Management of Unr ^d . Debt											
	1,172,370,599	2 11	124,849,675	8 5	5,277,386		25,636,317	19 6	251,919,154	9 4	764,688,400
LOANS TO THE EMPEROR OF GERMANY.											
31. per Cent. Annuities A ^o . 1795	3,833,333	6 8									3,833,333
Annuities for 25 Years, 1795, which ceased 1st May, 1819	3,669,300		2,320,829	3							1,348,471
11. per Cent. on Stock created 1797											
Charges of Management											
LOANS TO THE PRINCE REGENT OF PORTUGAL.	7,502,633	6 8	2,320,829	3							5,181,804
31. per Cent. Reduced Annuities Towards the Redemption	895,522	7 9	607,147								288,375
Charges of Management	895,522	7 9	607,147								288,375
Great Britain	1,172,370,599	2 11	124,849,675	8 5	5,277,386		25,636,317	19 6	251,919,154	9 4	764,688,400
Germany	7,502,633	6 8	2,320,829	3							5,181,804
Portugal	895,522	7 9	607,147								288,375
Total Amount of Funded Debt of the United Kingdom payable in Great Britain	1,180,768,754	17 4	127,777,651	11 5	5,277,386		25,636,317	19 6	251,919,154	9 4	770,158,100
PAYABLE IN IRELAND.											
31. 10s. per Cent. Debentures and Stock	21,324,501	12 3	6,183,919	6 9					2,060,228	6 2	12,980,273
41. per Cent. ditto	1,061,630	15 4	163,338	9 2					271,846	3 1	626,784
51. per Cent. ditto	12,754,346	4 10							1,538,909	6 7	11,215,437
Charges of Management estimated											
Life Annuities estimated											
Annual Grant, 37 Geo. III.											
Annuities expired											
By various Loans and Treasury Bills											
Total Amount of Funded Debt of the United Kingdom payable in Ireland	35,040,478	12 6	6,347,257	16					3,870,983	15 10	24,822,238
Total Amount of Funded Debt of the United Kingdom	1,215,809,233	9 11	134,124,908	7 5	5,277,386		25,636,317	19 6	255,790,138	5 2	794,980,338

The following Sums, being transferred in the Year ended 5th January, 1820, from Great Britain to Ireland, are deducted from the funded Debt of Great Britain and added to the funded Debt of Ireland, viz.—

31. per Cent. Consols 375 : 0 : 0
31. 10s. per Cent. Annuities 2,510,677 : 8 : 4
51. per Cent. ditto 59,023 : 6 : 11

The following Sums, being transferred in the Year ended 5th January, 1820, to Ireland from Great Britain are an addition to the funded Debt of Ireland, and deducted from the funded Debt of Great Britain, viz.—

31. 10s. per Cent. Annuities 2,510,995 : 3 : 5 1/2
51. per Cent. Annuities 59,023 : 6 : 11

By an Account transmitted from the Commissioners for the Reduction of the National Debt, in the Amount of Stock standing in their Names, Col 2 and Col. 10, are included the following Capital and Long Annuities, the Dividends upon which have remained unclaimed for 10 Years and upwards See Act 66 Geo. III. cap. 60.

Amount of Unfunded Debt in Exchequer Bills outstanding on the 5th

Auditor's Department Exchequer, 25th

stood on the 5th January, 1820; distinguishing the Total of Public Debt as originally Funded; Debt Redeemed and standing in the Names of the
 ed by Redemption of Land-Tax; Debt cancelled and the Funds thereof charged with Loans for the Years 1813, 1814, and 1815; Debt Unredeemed
 ties payable by the Commissioners; and Interest on Debt Unredeemed; Sums applicable to the Redemption of Debt; Total Charge of Debt.
 ble in Great Britain. And the Amount payable in Ireland.

5			6			7			8			9			10			11					
Debt Cancelled and the Funds thereof charged with new Loans, as per Acts 53 & 54 Geo. III, cap. 95 & 3.			Debt Unredeemed and due to the Public Creditor.			Interest on Debt standing in the Names of the Commissioners, as per Col. 2. & 3.			Life Annuities payable on Col. 3. and other Annuities forming part of Debt Unredeemed.			Interest on Debt Unredeemed as per Col. 6.			Sums applicable to the Redemption of Debt.			Total Charge of Debt.					
s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.				
					14,680,800						39,849	14	11 1/2	410,004			106,732	12	7	136,602	7	6 1/2	
					12,322,084	13	11 1/2	232,443						309,680	10	9 1/2	232,143			410,601			
					799,600			5,010						23,988			5,010			602,132	10	9 1/2	
10	0	3,994,000			369,781,601	18	10 1/2	1,870,662	14	1 1/2				11,003,448	1	2 1/2	1,370,662	14	1 1/2	12,401,110	15	3 1/2	
8	9	79,414,392			134,753,940	1	2	2,178,753	7	0				4,042,618	9	5 1/2	2,178,753	7	0	6,221,371	16	11 1/2	
		159,439,006			19,005,096	3	11	131,278						608,328	7	4 1/2	131,278			709,600	7	4 1/2	
					74,888,281	15		1,897	9	10 1/2				2,995,531	5	4 1/2	1,897	9	10 1/2	2,997,428	15	3 1/2	
		7,796,400			134,806,904	7	1	4,654	13	1 1/2				6,740,348	4	4 1/2	4,654	13	1 1/2	6,745,092	17	5 1/2	
		142,000			1,013,596	3		323	2	6 1/2				56,775	6	1 1/2	323	2	5 1/2	61,098	8	7 1/2	
		180,296	9	4	1,537,480	3	9							76,879	2					76,879			
					999,700	19		8	19	5				20,901	7					30,000			
											1,851,093	10	4 1/2				8,342	8	4	1,350,435	18	8 1/2	
																	25,000			25,000			
																	1,000,000			1,000,000			
																	200,000			200,000			
																	10,856,513	17	5 1/2	10,856,513	17	5 1/2	
																	430,000			430,000			
																				274,200	15	3 1/2	
10	6	251,919,154	9	4	764,688,065	5	8 1/2	3,925,031	6	6 1/2	1,390,943	5	3 1/2	26,532,201	5	5 1/2	16,551,640	4	10 1/2	44,788,991	10	11 1/2	
																		Deduct Life Annuities payable as per Col. 8.					
																		Total applicable to the Redemption of the Debt of Great Britain					
					3,833,333	8								115,000						115,000			
					1,346,470	17		69,624	17	5 1/2				40,454	2	6 1/2	69,624	17	5 1/2	110,079			
																	30,603			30,603			
																				1,701	16	3	
					5,181,804	8	8	69,624	17	5 1/2				155,454	2	6 1/2	106,317	17	5 1/2	263,533	16	3	
					288,376	7	9	18,214	8	2				8,651	5	3 1/2	18,214	8	2	26,865	13	5 1/2	
																	30,000			30,000			
																				98	11 1/2		
					288,376	7	9	18,214	8	2				8,651	5	3 1/2	48,214	8	2	56,063	14	4 1/2	
19	6	251,919,154	9	4	764,688,065	5	8 1/2	3,925,031	6	6 1/2	1,390,943	5	3 1/2	26,532,201	5	5 1/2	16,200,364	10	10 1/2	44,788,991	10	11 1/2	
					5,181,804	8		69,624	17	5 1/2				155,454	2	6 1/2	106,317	17	5 1/2	263,533	16	3	
					288,376	7	9	18,214	8	2				8,651	5	3 1/2	48,214	8	2	56,063	14	4 1/2	
19	6	251,919,154	9	4	770,158,244	17	1 1/2	4,012,870	12	2	1,390,943	5	3 1/2	26,606,306	13	3	16,354,897	2	6 1/2	45,059,486	1	0 1/2	
					2,060,228	6	2	12,980,353	19	4 1/2	216,437	3	6 1/2	454,312	7	9 1/2	216,437	3	6 1/2	670,746	1	3 1/2	
					271,846	3	1	626,446	3	3 1/2	6,533	10	9	25,057	16	11	6,533	10	9	31,591	7	8	
					1,538,999	6	7 1/2	11,215,436	18	3				560,771	16	10 1/2				560,771	16	10 1/2	
																				1,015	2	5	
																				43,908	18	5 1/2	
																				62,445	5	7	
																				66,616	6	6	
																				280,480	8	8	
					3,870,923	15	10 1/2	24,822,237			43,908	18	5 1/2	1,040,142	1	7	632,512	15	1	1,717,578	17	6	
10	6	255,796,188	5	2 1/2	794,980,481	17	9 1/2	4,235,841	6	5 1/2	1,424,852	3	9 1/2	27,736,448	14	10	16,987,409	17	6 1/2	46,777,067	19	1	

ount transmitted from the Commis-
 Reduction of the National Debt, in
 Stock standing in their Names, Col.
 are included the following Capitals
 the Dividends upon which have
 aimed for 10 Years and upwards;
 o. III, cap. 60.

3/4 per Cent. Consols. 139,905 : 18 : 3
 Ditto Reduced 47,703 : 10 : 2
 Ditto A^o. 1726 299 : 1 : 0
 4/4 per Cent. Consols. 21,261 : 7 : 2
 5/4 per Cent. Ditto 19,884 : 2 : 6
 Ditto A^o. 1797 & 1802 6,462 : 9 : 4
 Imperial Annuities 350 : 3 : 0

Also the following Long Annuities, viz.
 Of Great Britain 583 : 8 : 4 per Annum,
 And also the following Capital which has been
 purchased with unclaimed Dividends, viz.
 3/4 per Cent. Reduced 394,000 : 0 : 0
 And all which Capital Sums are subject to
 the Claims of the Parties entitled thereto.

chequer Bills outstanding on the 5th day of January, 1820, 36,303,300.

partment Exchequer, 25th March, 1820.

An ACCOUNT of the INCOME of, and CHARGE upon the CONSOLIDATED FUND, in the Year ended the 5th Day of January, 1820, 36 Geo. III. cap. 17, and Duties annually granted for the Public Service, together with the Total Amount of ALL MONIES received, in the Year ended the 5th Day of January, 1820, distinguishing the proportion thereof specially appropriated, from that which is applicable to the Public Service; arising in the Exchequers of Great Britain and Ireland, in the Year ended the 5th Day of January, 1820.

		INCOME.			CONSOLIDATED FUND.		
		GREAT BRITAIN.					
		£.	s.	d.	£.	s.	d.
Yearly Revenue.	Customs	Consolidated	4,191,116	4	8 1/2		
		Ditto from the Isle of Man	10,586	1	3		
		Permanent A ^c . 1813	216,286	1	1		
		Quarantine Duty	28,386	7	7	4,961,020	6 1/2
		Surplus Canal and Dock Duty	33,219	10	2 1/2		
		Temporary or War Duty A ^c . 1809	437,779	10	7 1/2		
		Ditto Annis 1810 and 1811	63,699	11	11 1/2		
	Excise	Consolidated	17,255,892		0 1/2		
		British Spirits A ^c . 1806, A	627,200				
		Ditto 1811	230,856			18,319,420	6 1/2
Other Payments.		Foreign Spirits ditto	96,472				
	Stamps	Consolidated Anno 1815				6,180,529	1 7
		Post Office Duties Consolidated Anno 1803				1,475,000	
		Assessed Taxes ditto 1808				6,173,335	10 8
		Ditto Arrears of Duties repealed				604	3 9 1/2
		Surplus of Duty annually granted upon Sugar				1,340,309	7 2 1/2
		Malt, Annual & Additional	3,000,000 ^l .			1,237,024	
		Tobacco				237,065	16 3 1/2
		Land-Tax on Offices, and Passages				41,099	14 6 1/2
		Land Taxes unredeemed				1,193,229	17 10 1/2
		6d. and 1s. Duty on Pensions and Salaries				35,609	14 6
		Hackney Coaches				21,681	
		Hawkers and Pedlars				25,080	
		Sundry Small Receipts				18,892	0 7
		Imprest and other Monies repaid				41,244,420	14 4 1/2
		Arrears of Duties on Properties—Malt A ^c . 1803, cap. 81—and Temporary or War Duty A ^c . 1813, remaining unappropriated in the Exchequer are pursuant to Act 27 Geo. III. cap. 13, sec. 52, to be carried to the Consolidated Fund				218,223	6
						166,003	15 10 1/2
		Money on Account of Commissioners of Exchequer Bills per Act 35 Geo. III.	8,771	3	8	41,638,647	10 9 1/2
		29 Geo. III. cap. 61. for Payment of Life Annuities in Tontine A ^c . 1780	32,403	8	4 1/2		
		42 Geo. III. cap. — being the Amount repaid on the Funds for Annuities on Lives granted Annis 1745, 1746, 1757, 1778 and 1779, for payment of the Annuities on those Lives which have expired since 5th January, 1802	42,237	4	3		
		Brought from	33,000	0	0		
		Exchequer per Acts	22,000	0	0		
		to His Royal Highness the Prince of Wales	15,229	4	2		
						66,411	16 3 1/2
		56 & 57 Geo. III. cap. 98. & 48. being the amount issued out of the Consolidated Fund in Ireland in the Year ended 10th October, 1819, for Current Public Services of 1814 and 1819				41,725,059	7 1
						1,977,287	7 1 1/2
		Deficiency				43,702,346	14 2 1/2
						2,378,117	19 10 1/2
						46,080,464	14 2 1/2
		EXCISE DUTIES, continued per Act 56 Geo. III. Cap. 17.					
		British Spirits Anno 1803				406,210	
		Ditto Sched. B. 1806				753,562	
		Foreign Spirits 1803				1,917	
		Sweets				1,486,824	16 3 1/2
		Tea				234,839	
		Tobacco 1806				132,188	
		Brandy 1807				3,015,549	16 3 1/2
		DUTIES					
		Annually granted to provide 3,000,000 ^l . for the Public Service.					
		Sugar				3,023,624	10 2
		Malt Annual and Additional				276,767	1 8 1/2
		Tobacco, Annis 1806, and 1819				123,744	
						3,424,135	11 10 1/2
		CONSOLIDATED FUND.					
		ABSTRACT.					
		Great Britain	£.	s.	d.		
		Deficiency	43,702,346	14	2 1/2		
			40,080,464	14	2 1/2		
		Ireland	4,251,903	7	8 1/2		
		UNITED KINGDOM.					
		Great Britain	41,725,059	7	1		
		Ireland	4,251,903	7	8 1/2		
		Deficiency	45,976,962	14	9		
			2,497,883	11	1 1/2		
			48,474,796	6	9 1/2		

§ By Virtue of an Act 56 Geo. 3, cap. 98, the above Surplus of 1,887,571^l. 15s. 11^{1/2}d. has been applied in Ireland for Current Public Services, and the remainder 377,603^l. 1s. 8^{1/2}d. will be applied at 5th April, 1820.

in the Year ended the 5th Day of January, 1820, showing likewise the PRODUCE of the EXCISE DUTIES, continued per Act
Total Amount of ALL MONIES paid into His Majesty's Receipt of Exchequer, between the 5th Day of January, 1819, and 5th Day of
is applicable to the Public Service; containing also an ABSTRACT of the INCOME and CHARGE of the CONSOLIDATED FUND
January, 1820.

CONSOLIDATED FUND.										
CHARGE.										
GREAT BRITAIN.										
£.	s.	d.				£.	s.	d.		
101,020	0	11	Interest, &c. on the National Debt	Life Annuities in the Exchequer	112,315	6	10			
				Annuities at 4 per Cent. to the Bank of England	446,092	3	5			
				Dividends payable at ditto to the Public Creditors	27,479,070	15	6			
				Ditto " " at the South Sea House to ditto	397,177	0		28,700,670	10 7 1	
				Charges of Management at ditto on Capitals of which the Dividends are payable at ditto	12,161	17	7 1/2			
				Ditto " " at the Bank on ditto	252,552	15	5 1/2			
				Sinking Fund per Act 26 Geo. 3. cap. 13.	1,000,000					
				Annuities for Terms of Years expired per ditto	79,880	13	6			
				Sinking Fund per Act 42 Geo. 3. cap. 71.	200,000					
				Ditto " " on various Loans since 1792	10,017,709	9	3 1/2	13,207,913	5 6 1/2	
12,420	6		Towards Redemption of the National Debt	Dividends payable at the Bank on Stock redeemed	5,100,309	11	9			
80,529	1	7		Ditto " " at the South Sea House on ditto	225,933	10				
75,000				His Majesty's Civil List				983,000		
73,335	10	8		Pensions by Act of Parliament				472,233	14 2	
894	3	9 1/2		Salaries and Allowances by ditto				58,625	10 4 1/2	
10,309	7	2 1/2		Ditto in Courts of Justice				63,156	10 0	
27,034				Mint in England and Scotland				15,000		
27,068	16	3 1/2		Russian Loan made in Holland per Act 55 Geo. 3. cap. 115.				126,371	3 5	
21,031				Commissioners for the purchase of an Estate for the Duke of Wellington, per Act 54 Geo. 3. cap. 161.				210,000		
25,000	4	5		Miscellaneous Services				80,602	17 3 1/2	
18,892	0	7					46,007,575	10 10 1/2		
14,420	14	4 1/2	Interest upon Exchequer Bills issued per Act 57 Geo. III. cap. 48, to make good the Deficiency of the Consolidated Fund in the Year ended 10th October, 1819, and which were paid off previously to 5th January, 1820.				72,850	3 2		
18,223	6						46,080,464	14 1/2		
10,009	16	10 1/2								
18,647	10	9 1/2								
Total Amount of all Monies paid into the Exchequer of Great Britain between 5th January, 1819, and 5th January, 1820, distinguishing the Proportion thereof specially appropriated, from that which is applicable to the Public Service.										
						Specially Appropriated.		Applicable to the Public Service.		
£.	s.	d.				£.	s.	d.		
11,638,647	10	9 1/2	Total Receipt upon the Consolidated Fund			11,638,647	10 9 1/2			
			Canal and Dock Duty			19,000			3,015,549	10 3 1/2
			Excise Duties lately part of War Taxes continued per Act 56 Geo. 3. c. 17						9,144,138	11 10 1/2
			Duties on Sugar annually imported			21,270	12 0 1/2			
			Duties on Ale and Beer			5,755	0 0			
			First Fruits of the Clergy			10,800	13 9 1/2			
			Tenth of the Clergy			8,514	13 1			
			Payments reserved for the Collection of sundry Duties			10,004	3 7			
			Ditto to the Civil List			10,187	18 8 1/2			
			South Sea Duty, per Act 58 Geo. 3. cap. 57.						57,870	18 6
2,346	14	3 1/2	Voluntary Contributions, pro Anno 1817			507,300			116,610	
			Contributions to Lotteries Anno 1818			78,915	15		90,084	8
			Ditto, to Amuities per Act 58 Geo. 3. cap. 22, pro Anno 1818						246,519	15 4
			Ditto, per ditto towards discharging Exchequer Bills						1,880,471	16
			Ditto, per Act 59 Geo. 3. cap. 42, for raising 12,000,000l. pro A ^o 1819						10,919,735	11
			Ditto ditto cap. 71, for raising a Loan of 12,000,000l. from the Commissioners for the Reduction of the National Debt						6,000,000	
			Payments by the Chief Cashier of the Bank of England, being a Surplus of 100,000l. therein, on Account of unclaimed Dividends, Lottery Prizes, &c. and which, pursuant to Act 56 Geo. 3. cap. 97, was applicable towards the Supplies of 1816; but there having been at sundry times a deficiency of 100,000l. abovementioned, the same has been, pursuant to the said Act, repaid to the Bank, and therefore could not be applied to the Public Service			145,506	14 7		91,704	2 4
			Repayment on Account of Contingent Expenses in the Offices of the Secretaries of State, Anno 1819						427	13 0
			Ditto on Account of Exchequer Bills issued, per Acts 57 Geo. 3. cap. 34 & 124, for carrying on Public Works and the Employment of the Poor			29,006	7			
			Land Tax Redeemed by Payments in Money and Stock						7,210	12 4 1/2
9,624	10	2	Exchequer Bills deposited by the Auditor of the Exchequer in the respective Offices of the Four Treasurers of the Receipt of Exchequer, pursuant to Act 59 Geo. 3. Regis. cap. 19, in lieu of the like Sum applied for the Public Service out of the Growing Produce of the Consolidated Fund			2,637,006				
¶ 5,569,795l. 11s. was received by Exchequer Bills, pursuant to the said Act 59 Geo. 3. cap. 42.						45,007,392	11		23,565,740	6 5 1/2
* The Sum of 2,073,699l. 3s. 5d. being carried to the Consolidated Fund out of Monies in the Exchequer, does not constitute a part of the actual Receipt upon that Fund in the Year ended 5th January, 1820.									45,097,392	11 1/2
						TOTAL			70,663,132	6 6 1/2
CONSOLIDATED FUND.										
ABSTRACT.										
						£.	s.	d.		
Great Britain	11,638,647	10 9 1/2							46,080,464	14 1/2
Ireland	2,394,331	11	8 1/2						2,394,331	11 8 1/2
§ Surplus									1,857,371	15 11 1/2
									4,251,903	7 8 1/2
UNITED KINGDOM.										
Great Britain									46,080,464	14 1/2
Ireland									2,394,331	11 8 1/2
									48,474,795	5 9 1/2
en applied in Ireland for Current Public Services of the Years 1819 and 1819; and in pursuance of the said Act, a like Sum is directed which, pursuant to Act 57 Geo. 3, cap. 48, 1,479,084l. 14s. 9d. has been so carried in the Year ended 5th January, 1820; and the										

An ACCOUNT of the PUBLIC FUNDED DEBT of the UNITED KINGDOM, Payable in Great Britain, as it stood on the 5th January 1821, in the Names of the Commissioners for the Reduction of the National Debt; Debt transferred for Life Annuities; Debt cancelled in Years 1813, 1814, and 1815; Debt Unredeemed and due to the Public Creditor; Interest on Debt standing in the Names of the Commissioners applicable to the Redemption of Debt; Total Charge of Debt. To which is added, an Account of Loans to the Emperor of Germany and

PAYABLE in GREAT BRITAIN.	1			2			3			4			5			Un- and Publ
	Total of Public Debt as originally Funded.			Debt Redeemed and standing in the Names of the Com- missioners for the Reduction of the National Debt.			Debt transfer- red to the Commissioners for Life An- nuities payable at the Bank.			Debt Cancelled by Redemption of Land-Tax.			Debt Cancelled and the Funds thereof charged with new Loans, as per Acts 53 & 54 Geo. 3, cap. 93 & 3.			
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.
Life Annuities payable at the Exchequer																
Bank of England	14,080,800															14,080,800
South Sea Company	24,065,084	13	11	8,038,100									3,904,000			12,054,084
Chief Cashier of ditto A ^o . 1751	1,919,000			178,000									953,000			78,000
31. per Cent. Consolidated Annuities	516,379,744	7	10	24,370,856	16	7	2,082,183			14,379,180	10	10	104,171,698			369,771,414
31. per Cent. Reduced Annuities	395,181,452		1	62,729,000	17	3	2,919,847			11,347,020	3	1	182,612,771			136,452,452
31. 10s. per Cent. Annuities	22,685,246	8	11	3,334,500												18,350,746
41. per Cent. Consolidated Annuities	82,732,119	2	2	24,206	14	3	41,706						7,790,400			75,041,713
31. per Cent. Consolidated Annuities	141,072,057	9	7	28,882	12	4	90,616						142,000			141,774,057
31. per Cent. Annuities A ^o . 1797 & 1802	1,021,968	12	4	6,000	9	11										1,015,968
*51. per C ^o Ann ^o formerly paid in Ireland	1,643,510	2	1										180,296	9	4	1,463,214
31. per Cent. Annuities A ^o . 1726	1,000,000			299	1											999,701
Long Cons ^o Bank Ann ^o to expire A ^o . 1860																
Annuities for 10 Years, expired A ^o . 1797																
For Redemption by Act 26 Geo. III.																
Ditto . . . ditto . . . 42 Geo. III.																
Ditto by various Acts from 1st Feb. 1793, to 5th Jan. 1821.																
Ditto 41,000,000 ^l in Exchequer Bills, by Act 1 Geo. IV. cap. 111																
Charges of Management of Unr ^o . Debt																
	1,293,187,582	11	11	99,709,935	11	6	5,834,382			25,726,200	13	11	209,850,165	9	4	772,067,700
																Deduct
LOANS TO THE EMPEROR OF GERMANY.																To be paid
31. per Cent. Annuities A ^o . 1793	3,833,333	0	8													3,833,333
Ditto																1,111
Annuities for 25 Years, 1795, which ceased 1st May, 1819																
11. per C ^o on Stock created A ^o . 1797																
Charges of Management																
LOANS TO THE PRINCE REGENT OF PORTUGAL.	7,502,633	6	8	2,479,437	3											5,023,196
31. per Cent. Reduced Annuities	895,522	7	9	677,939												217,583
Towards the Redemption																
Charges of Management																
	895,522	7	9	677,939												217,583
Great Britain	1,293,187,582	11	11	99,709,935	11	6	5,834,382			25,726,200	13	11	209,850,165	9	4	772,067,700
Germany	7,502,633	6	8	2,479,437	3											5,023,196
Portugal	895,522	7	9	677,939												217,583
Total Amount of Funded Debt of the United Kingdom payable in Great Britain	1,211,585,738	6	4	102,867,311	14	6	5,834,382			25,726,200	13	11	209,850,165	9	4	777,333,200
PAYABLE IN IRELAND.																
31. 10s. per Cent. Debentures and Stock	21,436,863	18	5	7,035,255	10								2,000,228	6	2	12,336,635
41. per Cent. ditto	1,061,630	15	4	189,338	9	2							271,846	3	1	809,792
51. per Cent. ditto	12,828,712	15	10										1,538,909	6	7	11,289,803
Charges of Management estimated																
Life Annuities estimated																
Annual Grant, 37 Geo. III.																
Annuities expired																
By various Loans and Treasury Bills																
Total Amount of Funded Debt of the United Kingdom payable in Ireland	35,327,209	9	7	7,198,593	10								3,870,983	15	10	24,128,616
Total Amount of Funded Debt of the United Kingdom	1,246,912,947	15	11	110,065,905	4	6	5,834,382			25,726,200	13	11	303,721,149	5	2	801,461,816

In the Year ended 5th January, 1821, the following Sums, being transferred from Great Britain to Ireland, are deducted from the funded Debt of Great Britain and added to the funded Debt of Ireland, viz. :—

31. per Cent. Consols 2,000 : 0 : 0
31. 10s. per Cent. Annuities 210,650 : 0 : 0
51. per Cent. ditto 74,366 : 11 : 0

The following Sums, being transferred in the Year ended 5th January, 1821, to Ireland from Great Britain, are an addition to the funded Debt of Ireland, and deducted from the funded Debt of Great Britain, viz. :—

31. 10s. per Cent. Annuities 212,507 : 3 : 4
51. per Cent. Annuities 74,366 : 11 : 0

Amount of Unfunded Debt in Exchequer Bills outstanding on the 5th day of January, 1821, £31,190,550.

By an Account transmitted from the Commissioners for the Reduction of the National Debt, the Amount of Stock standing in their Names, Col. and Col. 10, are included the following Capitals and Long Annuities, the Dividends upon which have remained unclaimed for 10 Years and upwards; See Act 56 Geo. 3, cap. 60.

In the Year ended 5th January, 1821, the following Sums, being transferred from Great Britain to Ireland, are deducted from the funded Debt of Great Britain and added to the funded Debt of Ireland, viz. —

31. per Cent. Consols . . . 2,000 : 0 : 0
31. 10s. per Cent. Annuities . . . 210,650 : 0 : 0
31. per Cent. ditto . . . 74,366 : 11 : 0

The following Sums, being transferred in the Year ended 5th January, 1821, to Ireland from Great Britain, are an addition to the funded Debt of Ireland, and deducted from the funded Debt of Great Britain, viz. —

31. 10s. per Cent. Annuities . . . 212,507 : 3 : 4
31. per Cent. Annuities . . . 74,366 : 11 : 0

Amount of Unfunded Debt in Exchequer Bills outstanding on the 5th day of January, 1821, £31,190,550.

Auditor's Department Exchequer, 2

By an Account transmitted from the Commissioners for the Reduction of the National Debt, the Amount of Stock standing in their Names, Col. and Col. 10, are included the following Capitals and Long Annuities, the Dividends upon which have remained unclaimed for 10 Years and upwards; See Act 56 Geo. 3, cap. 60.

5			6			7			8			9			10			11		
Debt Cancelled and the Funds thereof charged with new Loans, as per Acts 63 & 64 Geo. 3, cap. 93 & 3.			Debt Unredeemed and due to the Public Creditor.			Interest on Debt standing in the Names of the Commissioners, as per Col. 2 & 3.			Life Annuities payable on Col. 3. and other Annuities forming part of Debt Unredeemed.			Interest on Debt Unredeemed as per Col. 6.			Sums applicable to the Redemption of Debt.			Total Charge of Debt.		
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
			14,080,800						28,648	12	5				106,861	12	7	135,510		
			12,032,984	13	11	241,143						440,001			211,143			440,004		
			788,600			5,340						360,980	10	9	211,143			602,132	10	
			309,775,820	5		841,591	3	11	388,000	8		23,658			5,340			28,998		
			180,422,812	10	9	1,942,463	8	8				11,003,274	15	7	841,591	3	11	11,034,863	10	6
			18,300,746	3	11	151,707	10					4,092,684	7	9	1,942,463	8	8	6,935,140	10	5
			74,869,717	7	9	2,640	1	4				640,526	2	4	151,707	10		792,233	12	1
			141,710,528	17	9	5,976	8	7				2,994,788	13	11	2,640	1	4	2,997,428	15	3
			1,016,908	2	5	300	6					7,083,526	8	10	5,976	8	7	7,081,502	17	5
			1,463,213	12	9							50,798	8	1	300	6		51,998	8	7
			999,700	19								73,160	13	7				73,160	13	7
												29,091	7					30,000		
									1,350,363	13	5				9,070	5	3	1,359,435	18	8
															25,000			25,000		
															1,000,000			1,000,000		
															200,000			200,000		
															11,218,512	4	2	11,218,512	4	2
															410,000			410,000		
																		277,123	12	
			772,066,898	17	2	3,191,172	12	5	1,379,014	5	10	26,886,002	1	5	16,160,616	14	5	44,702,756	13	8
															5,883,000	8				
															16,777,616	0	5			
															935	10		335	10	
															16,777,951	10	5	44,703,092	3	8
																		116,099		
																		116,099		
																		36,693		

3½. per Cent. Consols	146,127	16	7
Ditto . Reduced	47,316	17	3
Ditto . A ^o . 1720	299	1	0
4½. per Cent. Consols	24,295	14	5
5½. per Cent. Ditto	25,382	12	4
Ditto. . A ^o . 1797 & 1802	6,000	9	11
Imperial Annuities	350	3	0

Also the following Long Annuities, viz.
Of Great Britain . 599 : 5 : 3 per Annum,
And also the following Capital which has been
purchased with unclaimed Dividends, viz.
3l. per Cent. Reduced . 422,600 : 0 : 0
And all which Capital Sums are subject to the
Claims of the Parties entitled thereto.

N. B. The fractional parts of a Penny are not noticed in this Account.

Department Exchequer, 25th March, 1821.

An ACCOUNT of the INCOME of, and CHARGE upon the CONSOLIDATED FUND, in the Year ended the 31st Decr. 1820, per Act 56 Geo. III. Cap. 17. and Duties annually granted for the Public Service; together with the Total Amount of the said Income and Charge, ascertained by the Commissioners appointed by the said Act, viz. the 1st Decr. 1820, and 5th Day of January, 1821, distinguishing the proportion thereof specially appropriated, from that which is applied to the discharge of the Debts of Great Britain and Ireland, in the Year ended the 5th Day of January, 1821.

INCOME.				CONSOLIDATED.			
GREAT BRITAIN.							
	Consolidated	£.	s. d.	£.	s. d.		
Customs	Ditto from the Isle of Man	3,759,267	15 8½				
	Quarantine Duty	10,197	13 0	3,821,019	8 3½		
	Surplus Canal and Dock Duty	35,065	3 6½				
	Consolidated	21,376,043	3 8				
Excise	British Spirits <i>Ac. 1806. A</i>	444,085	1 ½	21,976,235	5 0½		
	Ditto 1811	51,785					
	Foreign Spirits ditto	101,320					
Stamps	Consolidated 1815			6,151,349	6 3		
Post Office Duties	Consolidated Anno 1803			1,359,184	12 2		
Assessed Taxes	ditto 1808			6,309,680	13 3½		
Ditto	Arrears of Duties repealed			1,666	17 1		
Surplus of Duty annually granted upon Sugar	Malt, Annual & Additional	£3,000,000		1,891,508	15 4		
	Tobacco			1,198,542	18 7		
	Land-Tax on Offices, and Pensions, charged thereon			499,160	8 7		
Land Taxes unredeemed				52,093	6 4½		
6d. and 1s. Duty on Pensions and Salaries				1,139,266	16 9½		
Hackney Coaches				25,630	15 3		
Hawkers and Pedlars				23,097	10 11		
Sundry Small Receipts				28,930			
				15,583	15 4		
Imprest and other Monies repaid				44,481,852	1 8		
Arrears of Duties on Property remaining unappropriated in the Exchequer, are pursuant to Act 27 Geo. III. Cap. 13, Sec. 52, to be carried to the Consolidated Fund				171,816	9 4½		
				30,782	4 1½		
				44,687,450	15 1½		
Per Act 29 Geo. III. for Payment of Life Annuities in Tontine <i>Ac. 1789</i>				23,383	11 5		
. . . 54 Geo. III. c. 100, being part of an Annuity granted to his Royal Highness the Prince of Wales				5,500			
Remainder of 39,322l. 19s. set apart at 5th April, 1820, out of Consolidated Excise, pursuant to Act 27 Geo. III. cap. 13, as Hereditary Revenues of the Crown for the Civil List, and repaid per Act 1 Geo. IV. cap. 1.				204	16 4		
Set apart as above, out of the Post Office Duties, for the like Service, but not issued, returned per ditto				38,813	7 10		
In part repayment of 39,322l. <i>Ac. set apart, &c.</i> as above				28,074	3 6		
				95,975	16 1		
				44,783,426	13 2½		
66 & 57 Geo. III. cap. 98. & 48. being the Amount issued out of the Consolidated Fund in Ireland in the Year ended 10th October, 1820, for Current Public Services of 1818, 1819, and 1820				1,337,151	7 8		
				46,120,578	1 10½		
				429,327	16 7½		
Deficiency				46,549,905	18 5½		
EXCISE DUTIES, continued per Act 56 Geo. III. Cap. 17.							
British Spirits	Anno 1803			57,831	1 8		
Foreign Ditto				758,121	19 9		
Sweets Ditto				401			
Tea				1,565,702			
Tobacco	1806			49	3		
Brandy	1807			135,911			
				2,518,223			
DUTIES							
Annually granted to provide 3,000,000l. for the Public Service.							
Sugar				2,915,371	12 1½		
Malt Annual and Additional				128,218	19 3½		
Tobacco				3,013,590	12 3		
CONSOLIDATED FUND.							
ABSTRACT.							
Great Britain		£.	s. d.	46,120,578	1 10½		
	Deficiency			429,327	16 7½		
				46,549,905	18 5½		
Ireland				3,605,446	2 5½		
UNITED KINGDOM.							
Great Britain		£.	s. d.	46,120,578	1 10½		
Ireland				3,605,446	2 5½		
				49,726,024	4 4		
† By Virtue of an Act 56 Geo. 3, cap. 98, the above Surplus of 1,249,245l. 16s. 8½d. has been applied in Ireland for Current Service, and the balance of 1,249,245l. 16s. 8½d. is directed to be carried from the Supplies of 1818, 1819, and 1820, to the Consolidated Fund of Great Britain: of which, January, 1821; and the remainder 289,697l. 10s. 9½d. will be applied at 5th April, 1821.							

† By Virtue of an Act 56 Geo. 3, cap. 98, the above Surplus of 1,249,245*l.* 10*s.* 8½*d.* has been applied in Ireland for Current Expenses, and the balance of 1,248,000*l.* 10*s.* 9½*d.* is directed to be carried from the Supplies of 1818, 1819, and 1820, to the Consolidated Fund of Great Britain: of which, 1,248,000*l.* 10*s.* 9½*d.* will be applied at 5th April, 1821.

Auditor's Department Exchequer

FUND, in the Year ended the 5th Day of January, 1821, showing likewise the Produce of the EXCISE DUTIES, continued together with the Total Amount of ALL MONIES paid into his Majesty's Receipt of Exchequer, between the 5th Day of January, 1821, and the 5th Day of January, 1822, appropriated, from that which is applicable to the Public Service; containing also an ABSTRACT of the INCOME and CHARGE of the Consolidated Fund, in the Year ended the 5th Day of January, 1821.

CONSOLIDATED FUND.

			CHARGE.							
£.	s.	d.	GREAT BRITAIN.			£.	s.	d.		
3,821,019	8	31	Interest, &c. on the National Debt	{	Life Annuities at the Exchequer	104,500	12	10		
					Annuities at 4 per Cent. to the Bank of England	440,502	3	5		
Dividends payable at ditto to the Public Creditors	27,353,838	12			73					
Ditto at the South Sea House to ditto	389,042	10			9					
Charges of Management at ditto on Capitals of which the Dividends are payable at ditto	12,142	3			10					
Ditto at the Bank on ditto	256,527	19			10					
21,976,255	5	05	Towards Redemption of the National Debt	{	Sinking Fund per Act 20 Geo. 3. cap. 13.	1,000,000				
					Annuities for Terms of Years expired per ditto	79,880	14	6		
6,151,139	6	3		{	Sinking Fund per Act 42 Geo. 3. cap. 71.	200,000				
1,350,186	12	2			Ditto on various Loans since 1792.	11,104,206	7			
6,309,680	13	34			Dividends payable at the Bank on Stock redeemed	3,705,556	11	6		
1,666	17	1			Ditto South Sea House on ditto	242,088				
1,891,509	15	4			His Majesty's Civil List			857,780	4	4
1,198,342	18	72			Pensions by Act of Parliament			327,066	8	9
499,160	8		His Majesty's Civil List Pensions by Act of Parliament Salaries and Allowances by ditto Ditto in Courts of Justice Mint in England Russian Loan made in Holland per Act 55 Geo. 3. cap. 115. Irish Life Annuities Miscellaneous Services	{	Salaries and Allowances by ditto			67,722	1	3
52,998	6	43			Ditto in Courts of Justice			65,137	17	2
1,139,266	16	05			Mint in England			13,800		
25,630	15	5			Russian Loan made in Holland per Act 55 Geo. 3. cap. 115.			119,517	1	0
23,007	10	11			Irish Life Annuities			38,978	17	0
28,920					Miscellaneous Services			58,276		0
13,583	15	4	Interest upon Exchequer Bills issued per Act 47 Geo. III. cap. 48, to make good the Deficiency of the Consolidated Fund in the Year ended 10th October, 1820, and which were paid off previously to 5th January, 1821.	{				46,142,573	1	0
44,481,852	1	8						107,332	17	5
171,816	5	44						46,549,905	18	3
30,782	4	11								
44,687,450	15	13								

Total Amount of all Monies paid into the Exchequer of Great Britain between 5th January 1820 and 5th January 1821, distinguishing the Proportion thereof specially appropriated, from that which is applicable to the Public Service.

			Specially Appropriated.			Applicable to the Public Service.		
£.	s.	d.	£.	s.	d.	£.	s.	d.
Total Receipt upon the Consolidated Fund*			44,687,450	15	13			
Canal and Dock Duty			7,000					
Excise Duties continued per Act 56 Geo. 3. c. 17.						2,518,223		
Duties on Sugar, Malt, and Tobacco, annually granted						3,043,390	12	3
Duties of 41 per Cent.								
First Fruits of the Clergy			18,036	11	04			
Tithes of the Clergy			4,723	0	6			
Payments reserved for the Collection of sundry Duties			8,489	9	1			
Ditto carried to the Civil List of his late Majesty			43,377	8	11			
South Sea Duty, per Act 55 Geo. 3. cap. 57.			5,706	13				
Voluntary Contributions pro Anno 1817.						20		
Contributions to Lotteries pro Anno 1819.			593,485	0	6	131,598		2
Ditto			820			38,000		
Ditto, to Annuities per Act 29 Geo. 3. for raising 12,000,000l. pro A ^o 1819						912,544	16	6
Ditto per Act 1 Geo. 4. cap. 17, for 5,000,000l. pro A ^o 1820						3,950,000		
Ditto per Act 56 Geo. 3. cap. 42, for raising 12,000,000l.						6,000,000		
pro A ^o 1819, from the Commissioners for reducing the National Debt						6,400,000		
Ditto per Act 1 Geo. 4. cap. 23, for ditto pro A ^o 1820 from ditto								
Payments by the Chief Cashier of the Bank of England, pursuant to Act 56 Geo. 3. cap. 97, being the Surplus of 100,000l. therein on Account of unclaimed Dividends, Lottery Prizes, &c. and which, per Act 1 Geo. 4. cap. 111, was applicable to the Supplies of 1820, but there having been at sundry times a deficiency of 100,000l. abovementioned, the same has been, pursuant to the first recited Act, repaid to the Bank, and therefore was not available to the Public Service			168,305	11	8	115,504	16	3
Payments by ditto on Account of Exchequer Bills issued per Acts 57 Geo. 3. cap. 34 & 124, for carrying on Public Works and for the Employment of the Poor						150,000		
Interest on Land Tax Redeemed by Payments in Money						447	10	04
Set apart out of the Revenue from the Excise and Post Offices, pursuant to Certificates per Act 27 Geo. 3. cap. 13, as the estimated Hereditary Revenues of the Crown, from 29th January, 1820, (the Day of the Decease of his late Majesty) to the 5th April following, per Act 1 Geo. 4. cap. 1.			78,136	6	10			
			45,620,206	9	13	23,298,928	15	11
						45,620,206	9	13
			TOTAL			98,019,135	5	04

* The several Sums of 95,975l. 10s. 1d. and 1,337,151l. 7s. 8d. being carried to the Consolidated Fund out of Monies in the Exchequer, do not constitute a part of the actual Receipt upon that Fund in the Year ended 5th January, 1821.

			CONSOLIDATED FUND.					
£.	s.	d.	ABSTRACT.			£.	s.	d.
46,120,578	1	10	Great Britain			46,549,905	18	53
429,327	16	71						
46,549,905	18	53	Ireland			2,356,200	5	83
3,605,446	2	53	Surplus			1,249,245	16	84
						3,605,446	2	53
			UNITED KINGDOM.			46,549,905	18	53
46,120,578	1	10	Great Britain			2,356,200	5	83
3,605,446	2	53	Ireland			48,906,106	4	21
			Surplus			819,935	0	14
49,726,024	4	4				49,726,024	4	4

has been applied in Ireland for Current Public Services of the Years 1818, 1819, and 1820; and in pursuance of the said Act, a like Sum of Great Britain: of which, pursuant to Act 57 Geo. 3. cap. 48. 959,548l. 5s. 11d. has been so carried in the Year ended 5th